

CALIFORNIA DEPARTMENT OF  
 TAX AND FEE ADMINISTRATION  
 PO BOX 942879  
 SACRAMENTO, CA 94279-6029

YOUR ACCOUNT NUMBER
EFFECTIVE DATE
FILING PERIOD
DUE ON OR BEFORE

**OCCUPATIONAL LEAD POISONING PREVENTION FEE RETURN  
 FOR CATEGORY "A" OR "B" REPORTING**

AMENDED RETURN  
**READ INSTRUCTIONS  
 BEFORE PREPARING**

**SECTION I**

1.  Enter the total number of your employees at all California locations that worked more than 160 hours from January through December of the reporting calendar year. (See *Definitions in the Instructions on the back of this return.*)

If less than 10 employees, sign and date this return and mail it to the address above. If over 10 employees, please complete Section III. Maintain a copy for your records. The filing of this return is required and does not constitute a fee waiver.

**SECTION II**

**Complete this section to request a fee waiver.** Check box 2 and box 2A or 2B to choose your filing method. A fee waiver application and instructions will be sent to you by the California Department of Public Health (CDPH) after this return is received and processed by the California Department of Tax and Fee Administration (CDTFA). **The CDTFA does not mail or approve fee waiver applications.**

2.  I will request a fee waiver because lead or lead-containing materials were not present or were present in *de minimus* amounts at any of my California business locations during the calendar year. **I understand that if I do not complete a waiver application within 180 days following the due date of this return, or if a waiver is not granted, the fee plus applicable interest is due.**

**Select type of application:** A.  Mail instructions for applying online      or      B.  Mail a paper application

**SECTION III**

Complete this section by entering the appropriate fee for your number of employee category. Fee Rates are located at [www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm](http://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm). If you do not know your fee category, please contact our Customer Service Center at 1-800-400-7115 (CRS:711).

NUMBER OF EMPLOYEES DURING CALENDAR YEAR COVERED BY THIS RETURN		AMOUNT DUE
1.	10 to 99 employees	1.
2.	100 to 499 employees	2.
3.	500 or more employees	3.
4.	Total fee due	4.
5.	PENALTY: (multiply line 4 by 10 percent [0.10] if you file your return or your payment is made after the due date)	PENALTY 5. \$
6.	INTEREST: One month's interest is due on the total fee for each month or fraction of a month that payment is made after the due date. The adjusted monthly interest rate is . See our website for the <a href="#">Interest Calculator</a> .	INTEREST 6. \$
7.	TOTAL AMOUNT DUE AND PAYABLE (add lines 4, 5, and 6)	7. \$

*I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.*

EMAIL ADDRESS	TELEPHONE NUMBER	DATE
SIGNATURE	PRINT NAME AND TITLE	

Make a copy of this document for your records.

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## OCCUPATIONAL LEAD POISONING PREVENTION FEE RETURN INSTRUCTIONS

**Payments:** To make your payment online, go to our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *Make a Payment*. You can also pay by credit card on our website or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number. Make your check or money order payable to the California Department of Tax and Fee Administration.

### GENERAL INFORMATION

Section 105190 of the California Health and Safety Code requires all employers with 10 or more employees in an industry for which there is evidence of a potential for occupational lead poisoning to pay the Occupational Lead Poisoning Prevention Fee. Those employers who do not have lead or lead-containing materials present in any amount or who only have a *de minimus* amount in their business operations may request a temporary fee waiver which, if granted, will relieve them of paying a fee for the calendar year. **Waivers must be renewed each year.** An employer with 10 or more employees that is not granted a waiver is subject to the fee. These fees are used to fund the Occupational Lead Poisoning Prevention Program in the California Department of Public Health (CDPH).

Only employers who do not have lead or lead-containing materials present or who only have a *de minimus* amount present **at any** California site can request a fee waiver. If you are requesting a waiver, you must complete all Sections and follow the instructions. A fee waiver application will be sent to you by CDPH.

Each year CDPH provides the California Department of Tax and Fee Administration (CDTFA) with a list of industries that have the potential for occupational lead poisoning. The industries are designated by Standard Industrial Classification (SIC) codes. CDPH also provides the CDTFA with a list of employers whose business operations fall within the listed industries.

Under Revenue and Taxation Code (R&TC) section 43152.13, every employer subject to the fee is required to file an annual return following the period for which the fee is due, along with a payment payable to the California Department of Tax and Fee Administration. Under R&TC section 55042 in the Fee Collection Procedures Law, late payments result in a 10 percent (0.10) penalty and interest at an adjusted annual rate established under R&TC section 6591.5.

**DEFINITIONS** (according to section 38001 of title 17 of the California Code of Regulations [CCR])

*Employee* means any individual employed for at least **160 hours** in the prior calendar year regardless of whether the individual's specific job involved potential exposure to lead or lead-containing materials.

*Standard Industrial Classification (SIC) code* means a system of four-digit numerical codes to designate the activities of a business operation, set forth by the U.S. Office of Management and Budget in the Standard Industrial Classification Manual, 1987.

*Lead was not present at the place of employment* means that no amount of lead or lead-containing material was present at the place of employment, including job sites, or in the materials and processes used in the operation of the employer's business, with the following exceptions:

- (1) Lead that was not altered or disturbed during the operation of the employer's business and was present in a form, or contained in such a manner, that it could not be inhaled or ingested (examples are undisturbed building materials, unused materials and supplies, intact lead storage batteries); or
- (2) Lead that was present as a result of general environmental contamination which was not the result of the employer's business.

*De minimus amount* means any of the following:

- (1) Lead present in materials which are altered or disturbed and have a lead concentration less than (0.5) percent (5000 ppm) by weight;
- (2) Lead present in materials where the total weight of such materials altered or disturbed during the calendar year is known to be 16 ounces (one pound) or less by weight; or
- (3) Lead present in materials where no such material is altered or disturbed at any individual employee's place of employment on more than one day during the calendar year, that is, if no employee works on more than one day during the calendar year in any location where lead-containing materials are being altered or disturbed, then the amount is *de minimus*.

## PREPARATION OF RETURN

*Review the following information to determine which section on the front of the return you are required to complete.*

**SECTION I** Enter the total number of your employees at all California locations that worked more than 160 hours from January through December of the reporting calendar year.

**SECTION II** If you are requesting a fee waiver, check box 2 and 2A or 2B to choose your waiver filing method.

Persons completing this section may file the return without payment. However, if a waiver request and documentation are not submitted as required, or a waiver is not granted, the fee is due. The CDTFA will bill you for any fee due, plus interest at the statutory rate.

If you have specific questions regarding fee waivers, contact the CDPH Occupational Lead Poisoning Prevention Program by calling toll-free (in California only) 1-866-627-1587, or (out-of-state) 1-510-620-5740, or write to: California Department of Public Health, OLPPP, Attention: Fee Waiver Request, 850 Marina Bay Parkway, Bldg. P, 3rd Floor, Richmond, CA 94804, or visit the CDPH website at [www.cdph.ca.gov/Programs/CCDC/PHP/DEODC/OHB/OLPPP/Pages/OLPPP.aspx](http://www.cdph.ca.gov/Programs/CCDC/PHP/DEODC/OHB/OLPPP/Pages/OLPPP.aspx).

Sign, date, and mail the return to the California Department of Tax and Fee Administration. Fee returns and payments that are mailed must be postmarked on or before the due date. If the due date falls on a Saturday, Sunday, or legal holiday, returns postmarked on the next business day are considered timely. Retain a copy of the return for your records. Please include the account number on all correspondences. Please include your email address at the bottom of the return.

For more information, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also call our Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.