



# SPECIAL NOTICE

CALIFORNIA DEPARTMENT  
OF TAX AND FEE  
ADMINISTRATION  
651 Bannon Street  
Sacramento, CA 95811

**GAVIN NEWSOM**  
Governor

**NICOLAS MADUROS**  
Secretary  
Government Operations Agency

**TRISTA GONZALEZ**  
Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
1-800-400-7115

TTY  
711



ONLINE VERSION



ADDITIONAL  
INFORMATION

## New Covered Battery-Embedded Waste Recycling Fee Return and Reminder to Register

Beginning January 1, 2026, if you are a retailer of covered battery-embedded (CBE) products,<sup>1</sup> you are responsible for registering, filing a CBE waste recycling fee return, and paying the fee based on the retail sales of your CBE products to the California Department of Tax and Fee Administration (CDTFA).

If you are not already registered for a CBE waste recycling fee account and are required to do so, please register with us online at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov). If you are an out-of-state retailer without a California location, please contact our Customer Service Center at the number listed below to register. Please keep in mind that a CBE waste recycling fee account is separate from a seller's permit and an eWaste fee account.

### CBE waste recycling fee return

Your first fee return covering the first quarter reporting period (January 1, 2026, through March 31, 2026) and any payment is due on or before April 30, 2026.

- If the due date falls on a weekend or state holiday, the due date is extended to the next business day.
- Even if you do not make any sales during a reporting period, you must file a zero return on or before the due date.
- You must submit the CBE waste recycling fee return and payment separately from other returns and reports that you file with us, such as your sales and use tax return or eWaste fee return.
- You must electronically file your return and pay online at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov).

### What to expect when you file your fee return

- You must report your retail sales of CBE products for each retail location registered under your account. Please be sure to register your retail locations with us before you file your return.
- You may keep up to three percent of the CBE waste recycling fee as reimbursement for your cost to collect the fee. This reimbursement will be automatically calculated on your return.
- Any CBE waste recycling fee collected from your customers totaling more than what is due should be refunded to the customer who paid it. If the excess amount collected cannot be refunded to your customer, you must report that amount on your return as excess CBE waste recycling fee collected and pay it to us.
- For further assistance on filing your CBE waste recycling fee return, please view our online filing instructions at [www.cdtfa.ca.gov/online-filing-instructions/Covered-Battery-Embedded-CBE-Waste-Recycling-Fee-Return.htm](http://www.cdtfa.ca.gov/online-filing-instructions/Covered-Battery-Embedded-CBE-Waste-Recycling-Fee-Return.htm). We also encourage you to watch our *How to File a Covered Battery-Embedded Waste Recycling Fee Return* video at [www.youtube.com/watch?v=3-th6LKMW4c](http://www.youtube.com/watch?v=3-th6LKMW4c).

<sup>1</sup> Public Resources Code [section 42463\(f\)](#)

Special Notice

*New Covered Battery-  
Embedded Waste Recycling  
Fee Return and Reminder to  
Register*

## How to calculate the fee on your retail sales of CBE products

You are required to collect the CBE waste recycling fee from your customers based on 1.5 percent of the retail sale of CBE products, not to exceed \$15 per CBE product sold.<sup>2</sup> The following are example calculations:

CBE product with a retail sales price of less than \$1,000:	
<b>Selling price of a CBE product</b>	<b>\$800.00</b>
CBE waste recycling fee rate	1.5%
CBE waste recycling fee collected from your customer	\$12.00

CBE product with a retail sales price equal to or more than \$1,000:	
<b>Selling price of a CBE product</b>	<b>\$2,000.00</b>
CBE waste recycling fee rate	1.5%
CBE waste recycling fee amount calculated (exceeds \$15 cap)	\$30.00
CBE waste recycling fee collected from your customer	\$15.00

You must provide each customer with a receipt or invoice that separately states the CBE waste recycling fee.

### For more information

Please visit our *Covered Electronic Waste Recycling Fees Guide* at [www.cdtfa.ca.gov/taxes-and-fees/covered-electronic-waste-recycling-fee/](http://www.cdtfa.ca.gov/taxes-and-fees/covered-electronic-waste-recycling-fee/).

If you have additional questions, you may call our Customer Service Center at 1-800-400-7115 (TTY:711). When calling, select the option for *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Visit our website at [www.cdtfa.ca.gov/subscribe/](http://www.cdtfa.ca.gov/subscribe/) to subscribe to our email lists and receive newsletters, tax and fee updates, and other announcements.

<sup>2</sup> CA Code of Regulations [section 18660.40](#)