

**HAZARDOUS WASTE DISPOSAL FEE RETURN**

<b>DUE ON OR BEFORE</b>	
[ <b>FOID</b> ]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF

BOARD OF EQUALIZATION  
SPECIAL TAXES AND FEES  
PO BOX 942879  
SACRAMENTO CA 94279-6003

**READ INSTRUCTIONS  
BEFORE PREPARING**

CATEGORIES	A WASTE SUBMITTED FOR DISPOSAL	B TONNAGE SUBJECT TO FEE (Round column A tonnage to next whole ton)	C APPLICABLE FEE	D TOTAL FEE (column B x C)
1. Exempt waste	1.			
<b>Non-RCRA</b>				
2a. Non-RCRA hazardous waste <i>(generally includes asbestos)</i>	2a.			
2b. Non-RCRA hazardous waste generated in a cleanup action <i>(excludes asbestos)</i>	2b.			
<b>RCRA</b>				
3a. RCRA hazardous waste or hazardous waste not elsewhere classified	3a.			
3b. RCRA hazardous waste treated to be a non-RCRA or nonhazardous waste	3b.			
3c. RCRA hazardous waste <i>generated in a cleanup action</i> and treated to be a non-RCRA or nonhazardous waste	3c.			
4. Mining waste	4.			
5. Extremely hazardous waste and restricted hazardous waste	5.			
6. Solid waste residues resulting from incineration or dechlorination	6.			
7. Total fee <i>(add the total amounts entered in column D, lines 1 through 6)</i> Enter in box 7a the total fees included on line 7 that apply to <b>waste generated by a federal government agency.</b>				
			7a. \$	7. \$
8. Total fee from Designated Treatment Technology Waste Schedule <i>(enter from Schedule C, line 7 if applicable) (Please see note under Schedule C instructions - Filing Requirements.)</i>				8. \$
9. Total fees due <i>(add lines 7 and 8)</i>				9. \$
10. Penalty <i>[multiply line 9 by 10% (0.10) if payment is made after due date shown above]</i>			PENALTY	10. \$
11. INTEREST: One month's interest is due on the total fee for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is			INTEREST	11. \$
12. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 9, 10, and 11)</i>				12. \$

<i>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.</i>		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE ( )	DATE

**Make check or money order payable to State Board of Equalization.**  
Always write your account number on your check or money order. Make a copy of this document for your records.



## HAZARDOUS WASTE DISPOSAL FEE RETURN INSTRUCTIONS

**Payments:** To make your payment online, go to our website at [www.boe.ca.gov](http://www.boe.ca.gov) and select the "Make a Payment" tab. 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.

### GENERAL INFORMATION

Under section 25174.1 of the Health and Safety Code, each operator at any facility, including, but not limited to, all Class II and Class III landfills, at which hazardous wastes are disposed of, is required to collect the disposal fees from the person or persons submitting the waste for disposal and pay the fees to the Board of Equalization (BOE).

The site operator is not required to collect the fee if the person submitting the waste for disposal provides written evidence from the generator of the waste, as shown on the originating Hazardous Waste Manifest, that the waste is exempt from the fee. The written evidence must accompany the manifest and contain the following information:

- Name of generator
- Site address where waste was generated
- EPA number for the generating site
- Generator's BOE account number, if the generator is registered
- Type of waste submitted for disposal
- Specific explanation of the reason the waste is exempt from the fee or subject to the cleanup rate
- Signature and printed name of the person making the statement
- Telephone number and address of contact person for the generator

For audit purposes, the written evidence should be retained in your files along with the Uniform Hazardous Waste Manifest.

### FILING REQUIREMENTS

You are required to file a return monthly, along with a remittance for any fees due, postmarked on or before the last day of the third month following the period covered by the return. The return must be filed even if wastes were not submitted or accepted for disposal during the period covered by the return. Late payments are subject to a penalty of 10 percent (0.10) and interest at an adjusted annual rate established under section 6591.5 of the Revenue and Taxation Code.

### RETURN PREPARATION

**Column B -** For each category, round up to the next whole ton the tons shown in column A and enter in column B.

**Column D -** For each category, multiply the total tons entered in column B by the rate in column C and enter the total in column D.

**Line 1.** *Exempt waste* - Waste submitted for disposal for which the Disposal Fee does not apply, received with the manifest and written evidence of exemption. The written evidence must meet the above requirements.

Pursuant to Health and Safety Code section 25174.6, the fees on lines 2a, 2b, 3b, 3c, and 4 apply to the first 5,000 tons of hazardous wastes in each category disposed of, or submitted for disposal, in this state at each specific offsite facility by each generator, or at each specific onsite facility, per month. Any additional tons in each category are not subject to the fees.

**Lines 2b, 3c.** Enter non-RCRA or RCRA hazardous wastes generated in a remedial action; removal action or corrective action taken according to Chapter 6.5 (commencing with section 25100), Chapter 6.7 (commencing with section 25280), Chapter 6.75 (commencing with section 25299.10), or Chapter 6.8 (commencing with section 25300); or generated in any other required or voluntary cleanup, removal, or remediation of a hazardous substance.

**Line 7.** Add the total amount of the fees entered in column D.

**Line 7a.** **Waste generated by a federal government agency** - if any waste submitted for disposal was **generated** by a federal government agency, enter in box 7a the amount of fees reported on line 7 for such waste.

**Line 8.** Enter the total fees from Schedule C - Designated Treatment Technology Waste, as defined in section 25179.2 of the Health and Safety Code. To qualify for the reduced rates, the waste must be a solid hazardous waste residue resulting from treatment of a treatable waste by means of an authorized designated treatment technology. (Please see note under Schedule C instructions - Filing Requirements.)

**Line 9.** Add the total amount of fees on lines 7 and 8.

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov) or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.

**SCHEDULE C - HAZARDOUS WASTE DISPOSAL FEE  
DESIGNATED TREATMENT TECHNOLOGY WASTE**

CATEGORIES		A WASTE SUBMITTED	B TONNAGE ACCEPTED FOR DISPOSAL	C APPLICABLE FEE	D TOTAL FEE (column B x C)
1. Exempt waste	1.				
2a. Non-RCRA hazardous waste <i>(generally includes asbestos)</i>	2a.			\$ 10.08	
2b. Non-RCRA hazardous waste generated in a cleanup action <i>(excludes asbestos)</i>	2b.			\$ 2.86	
3a. Hazardous waste not elsewhere classified (RCRA waste)	3a.			\$ 24.98	
3b. RCRA hazardous waste treated to be non-RCRA	3b.			\$ 10.08	
3c. RCRA hazardous waste <i>generated in a cleanup action</i> and treated to be non-RCRA	3c.			\$ 2.86	
4. Mining waste	4.			\$ 8.04	
5. Extremely and restricted hazardous waste	5.			\$ 123.63	
6. Solid waste residues resulting from incineration or dechlorination	6.			\$ 3.09	
7. Total fee <i>(enter here and on line 8 of the return the total of the amounts entered in column D)</i>					
Enter in box 7a the amount of fees included on line 7 that have been applied to <b>waste generated by a federal government agency.</b>		7a.	\$ <input type="text"/>	7.	\$

**INSTRUCTIONS - SCHEDULE C - FOR A DESIGNATED TREATMENT TECHNOLOGY WASTE**

**GENERAL INFORMATION**

Section 25174.6(a)(7) of the Health and Safety Code specifies that fifty percent (50%) of the disposal fee rate that would otherwise be applicable applies to each ton, or fraction thereof, of waste disposed of in the state that is a solid hazardous waste residue resulting from treatment of a treatable waste by means of an authorized designated treatment technology, as defined in Health and Safety Code section 25179.2.

**DESIGNATED TREATMENT TECHNOLOGY**

*Designated treatment technology* is a hazardous waste environmental technology certified by the Department of Toxic Substances Control (DTSC), in accordance with Health and Safety Code section 25200.1.5, that DTSC has also designated, under Health and Safety Code section 25179.7, as a method which will treat specified types of hazardous waste to substantially reduce or eliminate the risk to human health and the environment posed by that waste. If the waste is treated to be nonhazardous, the fees on this schedule do not apply.

**FILING REQUIREMENTS**

If any waste is reported at the reduced rate, this schedule must be sent with the return. **Please note: Waste reported on Schedule C should not be reported on lines 1 through 6 on the front of the return.**