

ENVIRONMENTAL FEE RETURN

| | |
|-------------------------|------------------|
| DUE ON OR BEFORE | |
| [FOID] | YOUR ACCOUNT NO. |

| CDTFA USE ONLY | | |
|----------------|------|-----|
| RA-B/A | AUD | REG |
| RR-QS | FILE | REF |
| EFF | | |
| | | |

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
RETURN PROCESSING BRANCH
PO BOX 942879
SACRAMENTO CA 94279-6001

**READ INSTRUCTIONS
BEFORE PREPARING**

| ANSWER YES OR NO TO THE FOLLOWING QUESTION | |
|---|--|
| 1. Was your organization operating in the State of California during the reporting period? "Organization" includes general partnerships, limited partnerships, limited liability partnerships, limited liability companies, sole proprietorships, and all corporate entity types. | Yes <input type="checkbox"/> No <input type="checkbox"/> |

If you checked "No" to the question above, enter 0 on line 12 and sign, date, and mail this return to the address shown above.
If you checked "Yes" to the question above, you must complete the rest of this return.

IMPORTANT NOTICE

To determine the amount of fee due, select a category below based on the number of persons who were employed by the organization in California for more than 500 hours during the calendar year covered by the return.

See next page if reporting multiple organizations.

| A ENVIRONMENTAL FEE CATEGORIES | B NUMBER OF ORGANIZATIONS (NOT NUMBER OF EMPLOYEES) | C AMOUNT OF FEE | D AMOUNT OF FEES DUE (column B x C) |
|---|--|--------------------|--|
| 2. Organizations that employed from 1 to 49 employees during the calendar year covered by this return | 2. | \$ | |
| 3. Organizations that employed from 50 to 74 employees during the calendar year covered by this return | 3. | | |
| 4. Organizations that employed from 75 to 99 employees during the calendar year covered by this return | 4. | | |
| 5. Organizations that employed from 100 to 249 employees during the calendar year covered by this return | 5. | | |
| 6. Organizations that employed from 250 to 499 employees during the calendar year covered by this return | 6. | | |
| 7. Organizations that employed from 500 to 999 employees during the calendar year covered by this return | 7. | | |
| 8. Organizations that employed 1,000 or more employees during the calendar year covered by this return | 8. | | |
| 9. TOTAL AMOUNT DUE (add lines 3 through 8 of column D) | 9. | | |
| 10. Penalty [multiply line 9 by 10% (0.10) if payment is made after due date shown above] | | 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 For assistance, see CDTFA website for Interest Calculator. | | INTEREST | 11. |
| 12. TOTAL AMOUNT DUE AND PAYABLE (add lines 9, 10, and 11) | | 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 California Department of Tax and Fee Administration.
Always write your account number on your check or money order. Make a copy of this document for your records.



ENVIRONMENTAL FEE SCHEDULE Summary of Organizations

(Complete only if you are reporting more than one corporation or organization.)

The Environmental Fee Return provides a mechanism for reporting the liability of two or more related organizations. "Organization" includes general partnerships, limited partnerships, limited liability partnerships, limited liability companies, sole proprietorships, and all corporate entity types.

If your organization received this return and is related to one or more other organizations, such as a parent or subsidiary corporation, then you need to report any related organizations on the schedule below. Make sure you only report those organizations that had 50 or more employees each employed more than 500 hours in California during the previous calendar year, covered by the return. Do not include any related organization that received a separate return. If the related organization received a separate return, the separate return must be filed for that organization on that organization's account.

To complete the schedule below, list the related organizations that did not receive a separate return. **Please make sure you include each organization's California Employment Development Department (EDD) number.** Next, place a check mark in the box for the appropriate fee category to the right of each organization. Once you have entered all organizations on the schedule, add the number of check marks in each of the fee categories and place the total at the bottom of each fee category column. Last, carry the totals for each fee category to the respective fee category on the front of the return. Please remember to include the organization shown on the front of the return in the appropriate fee category total.

| NAME OF CORPORATION (Per Articles of Incorporation) OR ORGANIZATION | SELECT THE APPROPRIATE FEE CATEGORY | | | | | | | |
|--|-------------------------------------|--------------------------------|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---|
| | EDD Number (7 digits) | Line 2 1 to 49 Employees | Line 3 50 to 74 Employees | Line 4 75 to 99 Employees | Line 5 100 to 249 Employees | Line 6 250 to 499 Employees | Line 7 500 to 999 Employees | Line 8 1,000 or more Employees |
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| TOTAL ORGANIZATIONS - Enter the total number of organizations for each fee category. Carry the totals to the front of the return. Remember to include the organization shown on the face of the return in your totals. | | Line 2 | Line 3 | Line 4 | Line 5 | Line 6 | Line 7 | Line 8 |
| | | | | | | | | |

If you need additional information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the CDTFA website at www.cdtfa.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.

INSTRUCTIONS - ENVIRONMENTAL FEE RETURN

Payments: To make your payment online, go to our website at 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.

GENERAL INFORMATION

The California Department of Tax and Fee Administration (CDTFA) administers the Environmental Fee imposed by section 25205.6 of the California Health and Safety Code (H&SC). Pursuant to that section, the Department of Toxic Substances Control (Department) must annually provide the CDTFA with a schedule of Standard Industrial Classification (SIC) codes or North American Industry Classification System (NAICS) codes which identify industries that use, generate, store, or conduct activities in this state related to hazardous materials. Based on the broad definition of hazardous materials, the Department determined that all organizations in this state use, generate, store, or conduct activities related to hazardous materials, and the Department identified all but two industry codes as being subject to the fee. Therefore, every qualifying organization (see Filing Requirements below) identified in H&SC 25205.6 must pay the fee, except as set forth below (Exemptions from the Fee). *For more information, please see publication 90 on our website at www.cdtfa.ca.gov.*

DEFINITIONS

Standard Industrial Classification (SIC) codes are four-digit numerical codes with the first two digits referencing the major industry group, set forth by the U.S. Office of Management and Budget (OMB) in the Standard Classification Manual, 1987, which are used to designate the primary activity of a business operation.

The North American Industry Classification System (NAICS) is a system of codes adopted by the OMB and the U.S. Census Bureau that are used to provide more detailed designation of activities than provided by the SIC code system. The NAICS was created to replace the four-digit numerical SIC code system with a five or more digit numerical code system.

Employees are the number of persons employed by the organization in California for more than 500 hours each during the calendar year covered by the return. The term "employed" in California includes the hours for which an employee is paid, even when the employee is absent due to vacation, illness, holidays, personal time off (PTO), or on-call, for the duration of their employment.

EXEMPTIONS FROM THE FEE

An organization does not have to pay the fee if it falls into one of these categories:

- Private households (SIC code major group 88)
- Nonprofit residential care facilities (SIC code 8361 or NAICS codes 623312, 62322, and 62399)
- Insurance companies that pay a tax on gross premiums in lieu of all other California taxes and licenses
- Banks that pay a tax on net income in lieu of all other California taxes and licenses
- U.S. government agencies and instrumentalities

FILING REQUIREMENTS

Except as provided above (see Exemptions from the Fee), all qualifying organizations with 50 or more employees that were each employed for more than 500 hours in California must file a return and pay the fee. The qualifying organizations include general partnerships, limited partnerships, limited liability partnerships, limited liability companies, sole proprietorships, and all corporate entity types. Additionally, the fee is due even if you ceased activities during the calendar year, as long as you employed at least 50 employees in California for more than 500 hours each. To avoid receiving a delinquency notice, the return must be completed and filed even though you employed less than 50 employees in this state during the calendar year covered by the return.

Under section 43152.9 of the Revenue and Taxation Code (R&TC), all qualifying organizations with 50 or more employees that were each employed for more than 500 hours in California must file a return with a remittance payable to the California Department of Tax and Fee Administration. This return must be filed even if you have no tax liability. Under R&TC section 43155, late payment will result in a 10 percent (0.10) penalty and interest at an adjusted annual rate established under R&TC section 6591.5.

Fee returns and payments that are mailed must be postmarked on or before the due date shown on the return. If the due date falls on a Saturday, Sunday, or legal holiday, returns postmarked on the next business day are considered timely.

RETURN PREPARATION

- Line 1.** Indicate whether your organization operates in the State of California. This includes all general partnerships, limited partnerships, limited liability partnerships, limited liability companies, sole proprietorships, and all corporate entity types.
- Lines 2 thru 8.** Enter the total number of organizations for which you are reporting in column B. If you are reporting for more than one organization, complete the Environmental Fee Schedule - Summary of Corporations or Other Organizations on the reverse of this return. Be sure to include the corporation or organization listed on the front of the return in the appropriate fee category total. Multiply column B x C and enter the result on the applicable line of column D.
- Line 9.** Add the total amount of the fees entered in column D.
- Lines 10 and 11.** If you pay the fee and file the return after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. The penalty is 10 percent (0.10) of the amount of fee owed. The interest rate is noted on line 11 on the front of this form and applies for each month or portion of a month that payment is received after the due date.
- Line 12.** Enter total amount due and payable by adding lines 9, 10, and 11.