

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
PO BOX 942879
SACRAMENTO, CA 94279-6001

YOUR ACCOUNT NUMBER
EFFECTIVE DATE
FILING PERIOD
DUE ON OR BEFORE

AMENDED RETURN
**READ INSTRUCTIONS
BEFORE PREPARING**

ENVIRONMENTAL FEE RETURN

ANSWER YES OR NO TO THE FOLLOWING QUESTION	
1. Did your organization have employees 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 2 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

Please only report for the organization that applies to the account number you are filing for. 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 between January 1 through December 31 of the calendar year. The list of current fee amounts is available at www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm.

A ENVIRONMENTAL FEE CATEGORIES		B AMOUNT OF FEE DUE
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	9.	
10. PENALTY: <i>(multiply line 9 by 10 percent [0.10] if you file your return or your payment is made after the due date)</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 made after the due date. The adjusted monthly interest rate is . See our website for the Interest Calculator .	INTEREST 11.	\$
12. TOTAL AMOUNT DUE AND PAYABLE (add lines 9, 10, and 11)	12.	\$

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	DATE
SIGNATURE	PRINT NAME AND TITLE	

Make a copy of this document for your records.

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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. Make your check or money order payable to the California Department of Tax and Fee Administration.

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.

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 fee 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. 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 current fee amount that applies to your organization for which you are reporting in column B. (See fee amounts at www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm.)
- Line 9.** Add the total amount of the fee entered in column B.
- Lines 10 and 11.** If your return is filed or your fee is paid after the due date, additional amounts are due for penalty and interest. The interest rate applies for each month or portion of a month the fee is paid after the due date. You may use the Interest Calculator on the CDTFA website at www.cdtfa.ca.gov for calculating the interest due.
- Line 12.** Enter total amount due and payable by adding lines 9, 10, and 11.

For more information, visit our website at 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.