

ELECTRONIC WASTE RECYCLING 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 94279-7076

**READ INSTRUCTIONS
BEFORE PREPARING**

This return includes fees paid to you (vendor) by a retailer pursuant to a lease agreement. (See instructions on reverse.)

COVERED ELECTRONIC DEVICES (CEDs) SOLD OR LEASED			
1. Total number of new or refurbished CEDs sold or leased this period	1.		
2. Self-consumed new or refurbished CEDs (see instructions on reverse)	2.		
3. Total number of items (add lines 1 and 2)	3.		
CEDs Excluded from the Fee (enter below, on lines 4, 5, and 6, the number of items included in line 3 that are not subject to the fee)			
4. Items sold in interstate or foreign commerce	4.		
5. Items sold to other retailers for the purposes of resale	5.		
6. Other (see instructions on reverse)	6.		
7. Total number of items excluded from the fee (add lines 4, 5, and 6)	7.		
8. Total number of items subject to the fee (subtract line 7 from line 3)	8.		
GROSS FEES DUE (enter number of items from line 8 by category in column A; multiply A x B, enter the total in column C)	A NUMBER	B FEE AMOUNT	C SUBTOTAL
9. Enter number of CEDs more than 4 inches, less than 15 inches	9.	x	\$.00
10. Enter number of CEDs 15 inches, less than 35 inches	10.	x	\$.00
11. Enter number of CEDs 35 inches or more	11.	x	\$.00
12. Total (enter total for lines 9C, 10C, and 11C)	12.		\$.00
Returned Merchandise (enter number of CEDs in column A; multiply A x B; enter total in column C) (see instructions on reverse)	A NUMBER	B FEE AMOUNT	C SUBTOTAL
13. Enter number of CEDs more than 4 inches, less than 15 inches	13.	x	\$.00
14. Enter number of CEDs 15 inches, less than 35 inches	14.	x	\$.00
15. Enter number of CEDs 35 inches or more	15.	x	\$.00
16. Total Returned Merchandise Credit (enter total for lines 13C, 14C, and 15C)	16.		\$.00
Fee Adjustments			
17. Total Fee Credit Adjustment (see instructions on reverse)	17.		\$.00
18. Fees net of returned merchandise and credit adjustment (subtract amounts on lines 16 and 17 from the amount on line 12)	18.		\$.00
19. Calculate Fee Collection Reimbursement. Multiply amount on line 18 by	19.		\$.00
Amount Due and Payable			
20. Total amount of fees due (subtract line 19 from line 18)	20.		\$.00
21. Penalty (multiply line 20 by 10% (0.10) if your payment is made, or your return is filed, after due date shown above)	21.	PENALTY	\$.00
22. 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 <small>Interest Rate Calculator</small>	22.	INTEREST	\$.00
23. TOTAL AMOUNT DUE AND PAYABLE (add lines 20, 21, and 22)	23.		\$.00

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	
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.



INTENTIONALLY LEFT BLANK

ELECTRONIC WASTE RECYCLING FEE RETURN - INSTRUCTIONS

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 collects the covered electronic waste recycling fee ("fee") imposed by the Electronic Waste Recycling Act of 2003 (Act) (Public Resources Code section 42460, et seq.). Starting January 1, 2005, the Act requires you (the retailer or lessor) to collect a fee when you sell or lease certain video display devices to consumers. The consumer owes the fee on the purchase, but you must collect the fee when you make a retail sale or lease of a covered electronic device by any means, including in a store, by mail order, or over the Internet. Sales to the U.S. Government are not exempt from the fee. You may retain three percent of the fees you collect.

SALES OR LEASES THAT ARE SUBJECT TO THE FEE

You must collect the fee on the retail sale or lease of a new or refurbished video display device that **has a screen size of more than 4 inches measured diagonally**, unless you have already paid the fee to a registered vendor and provided a statement on your customer's invoice that the fee has been paid on the customer's behalf. For purposes of calculating the fee, use the viewable screen size. Pursuant to regulations adopted by the Department of Toxic Substances Control (Cal. Code Regs., Title 22, sections 66260.10 and 66260.201) the following devices are Covered Electronic Devices (CEDs) that are subject to the fee, effective January 1, 2005, except as noted otherwise:

- Televisions that contain cathode ray tubes.
- Computer monitors that contain cathode ray tubes.
- Desktop computer monitors that contain liquid crystal displays.
- Laptop computers with liquid crystal displays.
- "Bare" cathode ray tubes.
- Any other device that contains a cathode ray tube.
- Televisions that contain liquid crystal displays (effective July 1, 2005).
- Plasma televisions (effective July 1, 2005).
- Portable DVD players with LCD screens (effective July 1, 2007).

Refurbished is defined as a CED that the manufacturer has tested and returned to a condition that meets factory specifications, is repackaged, and labeled as *refurbished*.

EXCLUSIONS FROM THE FEE

A retailer or lessor does not have to collect the fee if the CED is:

- Used and not refurbished.
- Part of a motor vehicle, as defined by Vehicle Code section 415, or a component part of a motor vehicle assembled by or for a vehicle manufacturer or franchised dealer. This includes **replacement** parts for use in a motor vehicle.
- Contained within, or a part of a piece of industrial, commercial, or medical equipment, including monitoring or control equipment.
- Contained within a clothes washer, clothes dryer, refrigerator, refrigerator and freezer, microwave oven, conventional oven or range, dishwasher, room air conditioner, dehumidifier, or air purifier.

In addition, the following CED sales are not subject to the fee:

- Sales for resale.
- Sales of products you ship directly to a location outside California, if the transaction is not subject to California sales or use tax. If the consumer takes possession of the product in California, the fee applies.

You must maintain records to document any exempt sale, as you do when you make a sale that is exempt from sales tax.

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.

ELECTRONIC WASTE RECYCLING FEE RETURN - INSTRUCTIONS

FILING INSTRUCTIONS

All sales of CEDs from all locations must be reported on one return, per section 55040 of the Fee Collection Procedure Law. You cannot allocate these sales by location. Additionally, the return must be completed and filed even though you may not have made any retail sales or leases of CEDs during the period. Returns must be postmarked on or before the last day of the month following the reporting period for which the fees are due. Payment to the California Department of Tax and Fee Administration for the amount of fee(s) due (less 3 percent) can be made as described in the **Payments** box above. Late payments and/or late returns are subject to a penalty of 10 percent (0.10), and interest is due on late payments at an adjusted annual rate established under section 6591.5 of the Revenue and Taxation Code.

RETURN PREPARATION

Check the box if any of the fees reported on this return are fees paid by a retailer, pursuant to a lease, to you as the vendor of the CEDs. See Assembly Bill No. 575, effective July 18, 2005 [Public Resources Code sections 42463(t), 42464(d), 41464.2, and 42464.8] which permits a retailer to pay the fee directly to a vendor under certain conditions.

- Line 1** Enter the number of new or refurbished CEDs sold or leased during the reporting period. Please note that all sales and leases should be reported whether the CED is subject to the fee **or not subject to the fee due to an exclusion.**
- Line 2** Enter the number of CEDs self-consumed (purchased without payment of fee for your own use or withdrawn from resale inventory for business or personal use, including donated CEDs).
- Line 3** Add lines 1 and 2, and enter the total on line 3.
- Lines 4 thru 8** Enter the number of CEDs included in line 3 that are excluded from the fee and for which you have documentation to support the exclusion. Total the number of CEDs excluded from the fee on line 7. Subtract line 7 from line 3 and enter the result on line 8. **Note:** You can claim a credit for purchases of CEDs on which the fees were paid at the time of purchase, but the CEDs were resold prior to making any use of the CEDs (fee-paid purchases resold credit); however, do not include the number of CEDs purchased between **January 1, 2013 and December 31, 2016.** Obtain Schedule A (CDTFA-501-A), *Fee Credit Adjustment Worksheet*, from our website, for instructions on calculating the credit for fee-paid purchases made between **January 1, 2013 and December 31, 2016.**
- Lines 9, thru 11** Enter the number of CEDs by category for which you owe a fee in column A. For each category, multiply the number in column A by the amount of fee in column B and subtotal the fees due in column C. **Round to the nearest whole dollar.**
- Line 12** Enter the total amount of fees due for all fee categories on line 12.
- Lines 13 thru 15** Enter the number of CEDs in each category for which you refunded the eWaste Fee to your customers for merchandise returned on sales made **on or after January 1, 2017.** **Note:** To report returned merchandise sold between **January 1, 2013, and December 31, 2016,** obtain Schedule A (CDTFA-501-A), *Fee Credit Adjustment Worksheet*, from our website. This form contains instructions for calculating this credit.
- Line 16** Enter the total amount of fees refunded on line 16 for fee amounts effective **January 1, 2017.**
- Line 17** Adjustments for sales and purchases made between **January 1, 2013, and December 31, 2016,** at the previous fee rate can be made using Schedule A (CDTFA-501-A), *Fee Credit Adjustment Worksheet*, available on our website. Refer to CDTFA-501-A, *Schedule A*, for instructions on calculating the credit.
- Line 18** Subtract amounts on lines 16 and 17 from line 12 and enter the result on line 18.
- Line 19** Multiply the amount on line 18 by the fee collection reimbursement rate identified and enter the result on line 19. This is the amount of reimbursement you are allowed to retain.
- Line 20** Subtract line 19 from line 18 and enter the result on line 20. This is the total amount of fees due and payable.
- Lines 21 and 22** If your fees are paid or your return is filed after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. Penalty is 10 percent (0.10). Multiply line 20 by .10 and enter on line 21. The interest rate is noted on line 22 on the front of this form and applies for each month or portion of a month the payment is overdue.
- Line 23** Add lines 20, 21, and 22 and enter on line 23.

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.