

**OCCUPATIONAL LEAD POISONING PREVENTION FEE
RETURN FOR CATEGORY "A" OR "B" REPORTING**

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE	CDTFA USE ONLY EFF PM READ INSTRUCTIONS BEFORE PREPARING
YOUR ACCOUNT NUMBER			

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
PO BOX 942879
SACRAMENTO CA 94279-6029

Please check this box if this filing represents an **AMENDED RETURN**.

SECTION I

1. Enter the total number of your employees at all California locations that worked more than 160 hours from January through December of the reporting calendar year. (See *Definitions in the Instructions on the back of this return.*)

If you have fewer than ten employees, sign and date this return and mail it to the address above. If you have ten or more employees, please complete Section III. Maintain a copy for your records. The filing of this return is required and does not constitute a fee waiver.

SECTION II

Complete this section to request a fee waiver. Check box 2 to request instructions to file a fee waiver online. Instructions will be sent to you by the California Department of Public Health (CDPH) after this return is received and processed by the California Department of Tax and Fee Administration (CDTFA). **CDTFA does not mail or approve fee waiver applications.**

2. I will request a fee waiver because lead or lead-containing materials were not present or were present in *de minimus amounts* as defined in Regulation 38001, at any of my California business locations during the calendar year. CDPH will mail instructions for completing the waiver application online. **I understand that if I do not complete a waiver application within 180 days following the due date of this return, or if a waiver is not granted, the fee plus applicable interest is due.**

SECTION III

Complete this section by entering the appropriate fee for your number of employees category. Fee rates are located at www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm. If you do not know your fee category, please contact 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 to assist you Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

NUMBER OF EMPLOYEES DURING CALENDAR YEAR COVERED BY THIS RETURN		AMOUNT DUE
1. 10 to 99 employees	1.	\$
2. 100 to 499 employees	2.	\$
3. 500 or more employees	3.	\$
4. Total fee due	4.	\$
5. PENALTY: (multiply line 4 by 10 percent [0.10] if you file your return or your payment is made after the due date)	PENALTY 5.	\$
6. 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 Rate Calculator .	INTEREST 6.	\$
7. TOTAL AMOUNT DUE AND PAYABLE (add lines 4, 5, and 6)	7.	\$

For our privacy policy and notice, visit our webpage at www.cdtfa.ca.gov/privacy.htm, or go to www.cdtfa.ca.gov/formspubs/forms.htm and search for **CDTFA-324-GEN-WEB**, *Privacy Notice—Website—No Action Needed*.

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 NUMBER	DATE

Make a copy of this document for your records.

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OCCUPATIONAL LEAD POISONING PREVENTION FEE RETURN INSTRUCTIONS

Payments: To make your payment online, go to our website at www.cdtfa.ca.gov and select *File & 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 check or money order payable to the California Department of Tax and Fee Administration.

GENERAL INFORMATION

Section 105190 of the California Health and Safety Code requires all employers with ten or more employees in an industry for which there is evidence of a potential for occupational lead poisoning to pay the Occupational Lead Poisoning Prevention Fee. Those employers who do not have lead or lead-containing materials present in any amount or who only have a *de minimus amount* as defined in Regulation 38001 in their business operations may request a temporary fee waiver which, if granted, will relieve them of paying a fee for the calendar year. **Waivers must be renewed each year.** An employer with ten or more employees that is not granted a waiver is subject to the fee. These fees are used to fund the Occupational Lead Poisoning Prevention Program in the California Department of Public Health (CDPH).

Only employers who do not have lead or lead-containing materials present or who only have a *de minimus amount* as defined in Regulation 38001 present at any California site can request a fee waiver. If you are requesting a waiver, you must complete all sections and follow the instructions. Instructions for completing a fee waiver application online will be sent to you by CDPH.

Each year CDPH provides the California Department of Tax and Fee Administration (CDTFA) with a list of industries that have the potential for occupational lead poisoning. The industries are designated by Standard Industrial Classification (SIC) codes. CDPH also provides us with a list of employers whose business operations fall within the listed industries.

Under Revenue and Taxation Code (R&TC) section 43152.13, every employer subject to the fee is required to file an annual return following the period for which the fee is due, along with a payment payable to the California Department of Tax and Fee Administration. Under R&TC section 55042 in the Fee Collection Procedures Law, late payments result in a 10 percent (0.10) penalty and interest at an adjusted annual rate established under R&TC section 6591.5.

DEFINITIONS (according to section 38001 of title 17 of the California Code of Regulations [CCR])

Employee means any individual employed for at least **160 hours** in the prior calendar year regardless of whether the individual's specific job involved potential exposure to lead or lead-containing materials.

Standard Industrial Classification (SIC) code means a system of four-digit numerical codes to designate the activities of a business operation, set forth by the U.S. Office of Management and Budget in the Standard Industrial Classification Manual, 1987.

Lead was not present at the place of employment means that no amount of lead or lead-containing material was present at the place of employment, including job sites, or in the materials and processes used in the operation of the employer's business, with the following exceptions:

- (1) Lead that was not altered or disturbed during the operation of the employer's business and was present in a form, or contained in such a manner, that it could not be inhaled or ingested (examples are undisturbed building materials, unused materials and supplies, or intact lead storage batteries); or
- (2) Lead that was present as a result of general environmental contamination which was not the result of the employer's business.

De minimus amount as defined in Regulation 38001 means any of the following:

- (1) Lead present in materials which are altered or disturbed and have a lead concentration less than (0.5) percent 5000 ppm by weight;
- (2) Lead present in materials where the total weight of such materials altered or disturbed during the calendar year is known to be 16 ounces (one pound) or less by weight;
- (3) Lead present in materials where no such material is altered or disturbed at any individual employee's place of employment on more than one day during the calendar year, that is, if no employee works on more than one day during the calendar year in any location where lead-containing materials are being altered or disturbed, then the amount is *de minimus*.

PREPARATION OF RETURN

Review the following information to determine which section on the front of the return you are required to complete.

SECTION I

Enter the total number of your employees at all California locations that worked more than 160 hours from January through December of the reporting calendar year.

SECTION II

If you are requesting a fee waiver, check box 2, and CDPH will mail you instructions on how to complete the fee waiver application online.

Persons completing this section may file the return without payment. However, if a waiver request and documentation are not submitted as required, or a waiver is not granted, the fee is due. We will bill you for any fee due, plus penalty and interest at the applicable rate.

If you have specific questions regarding fee waivers, contact the CDPH Occupational Lead Poisoning Prevention Program by calling toll-free (in California only) 1-866-627-1587, or (out-of-state) 1-510-620-5740, or write to: California Department of Public Health, OLPPP, Attention: Fee Waiver Request, 850 Marina Bay Parkway, Bldg. P, 3rd Floor, Richmond, CA 94804, or visit the CDPH website at www.cdph.ca.gov/Programs/CCDCPHP/DEODC/OHB/OLPPP/Pages/OLPPP.aspx.

SECTION III

Lines 1

through 3. Enter the corresponding fee for either Category A or B based on the number of employees as shown in the Occupational Lead Poisoning Prevention Fee chart at www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm.

Line 4. Add all amounts from lines 1 through 3 and enter the result on line 4.

Line 5. If your return and/or payment is made after the due date shown at the top of the return, a ten percent penalty is due. Multiply line 4 by 0.10 and enter the result on line 5.

Line 6. If you file your return or pay after the due date, you will owe interest. The interest rate applies for each month, or fraction of a month, that your payment is late. Multiply the total amount due on line 4 by the interest rate, then multiply the result by the number of months, including any fraction of a month that has elapsed since the due date, and enter on line 6. You may use the [Interest Rate Calculator](#) on our website at www.cdtfa.ca.gov for calculating the interest due.

Line 7. Add lines 4, 5, and 6. Enter the result on line 7.

Sign, date, and mail the return with payment to the California Department of Tax and Fee Administration. 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 state holiday, returns postmarked on the next business day are considered timely. Retain a copy of the return for your records. Please include your account number on all correspondence. Please include your email address at the bottom of the return.

For more information, please 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 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.