

INTEGRATED WASTE MANAGEMENT FEE RETURN

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
	YOUR ACCOUNT NUMBER	

CDTFA USE ONLY
EFF
PM

AMENDED RETURN

**READ INSTRUCTIONS
BEFORE PREPARING**

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
PO BOX 942879
SACRAMENTO CA 94279-6093

This return must be filed on or before the due date by every person who operates a disposal facility. You are to report all solid waste accepted at each disposal site during the quarter.

I. OPERATIONS

ROUND TO THE
NEXT WHOLE TON

1a. Total tons of solid waste accepted during the quarter	1a.	.0
1b. Total tons of clean soil accepted and not disposed during the quarter	1b.	.0
2. Total operating days for the quarter	2.	.0
3. Average tons of solid waste accepted per operating day <i>(divide line 1a by line 2)</i>	3.	*

* IF THE AMOUNT ON LINE 3 IS LESS THAN 5 TONS, ENTER A ZERO ON LINE 10 AND THEN SIGN AND DATE THE RETURN. IF THE AMOUNT ON LINE 3 IS EQUAL TO OR GREATER THAN 5 TONS, CONTINUE ON TO THE NEXT SECTION.

II. DISPOSALS

ROUND TO THE
NEXT WHOLE TON

4. Total tons of solid waste accepted during the quarter <i>(from line 1a above)</i>	4.	.0
5. Tons of waste removed from waste stream and reused, recycled, or composted off-site	5. (-)	.0
6. Total tons of waste removed from waste stream and used on-site for beneficial reuse	6. (-)	.0
a. Tons of waste removed from waste stream for beneficial reuse on-site as alternative daily cover	.0	
b. Tons of waste removed from waste stream for beneficial reuse on-site as alternative intermediate cover	.0	
c. Tons of waste removed from waste stream and used on-site for other non-cover beneficial reuse purposes	.0	
7. Other waste removed from the waste stream and not disposed of in a disposal facility or otherwise exempt from the fee <i>(attach letter of explanation)</i>	7. (-)	.0
8. TOTAL TONS OF SOLID WASTE SUBJECT TO THE FEE <i>(subtract lines 5, 6, and 7 from line 4)</i>	8.	.0

III. FEE

9. Rate of fee per ton	9.	\$
10. Fee due <i>(multiply line 8 by line 9)</i>	10.	\$
11. Excess fee collected	11.	\$
12. Total fee due <i>(add lines 10 and 11)</i>	12.	\$
13. PENALTY: <i>(multiply line 12 by 10 percent [0.10] if you file your return or your payment is made after the due date)</i>	PENALTY 13.	\$
14. 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 . See our website for the Interest Rate Calculator .	INTEREST 14.	\$
15. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 12, 13, and 14)</i>	15.	\$

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	DATE

Make a copy of this document for your records.



INSTRUCTIONS—INTEGRATED WASTE MANAGEMENT FEE RETURN

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

FILING REQUIREMENTS

The California Department of Tax and Fee Administration (CDTFA) administers the Integrated Waste Management Fee Program under section 48000 of the Public Resources Code. Each operator of a disposal facility required to have a disposal facility permit shall pay a fee quarterly to CDTFA based on all solid waste disposed of at each disposal site on or after January 1, 1990. Each feepayer is required to file a return quarterly with CDTFA. The return must be complete in every detail as called for on the return. A duplicate of the return must be retained on the licensed premise for verification by CDTFA auditors.

DEFINITIONS

- *Alternative daily cover* means any material used on-site as daily cover pursuant to California Code of Regulations, title 27, section 20690.
- *Alternative intermediate cover* means any material used on-site as intermediate cover pursuant to California Code of Regulations, title 27, section 20700.
- *Beneficial reuse* means the on-site use of solid waste in the construction and operation of a solid waste landfill as defined in California Code of Regulations, title 27, section 20686.
- *Clean soil* means soil that does not contain other materials or is below designated concentrations of contamination for other materials as allowed pursuant to section 13173 of the California Water Code.
- *Disposal facility* means any facility or location where waste disposal occurs.
- *Solid waste* means all putrescible and nonputrescible solid, semisolid, and liquid wastes, including garbage; trash; refuse; paper; rubbish; ashes; industrial wastes; demolition and construction wastes; abandoned vehicles and parts thereof; discarded home and industrial appliances; dewatered, treated, or chemically fixed sewage sludge which is not hazardous waste; manure, vegetable or animal solid and semisolid wastes; and other discarded solid and semisolid wastes.

PREPARATION OF THE RETURN

- Line 1a.** Enter the tonnage of solid waste accepted during the reporting quarter. The amount includes waste removed from the waste stream and not disposed of in a disposal facility. Do not include tonnage of clean soil that was not disposed.
- Line 1b.** Enter the tonnage of clean soil accepted and not disposed during the quarter.
- Line 2.** Enter the number of days you operated during the reporting quarter.
- Line 3.** Divide the number on line 1a by the number on line 2. Enter the average tons of solid waste accepted per operating day. If the amount is less than five tons, enter 0 on line 10; you are not required to complete Section II: Disposals. If the average is equal to or greater than five tons, proceed to line 4 and complete the entire return.
- Line 4.** Enter the total tons of solid waste accepted as reported on line 1a.
- Line 5.** Enter the total tons of waste removed from the waste reported on line 4 and sent off-site for reuse, recycling, or composting. Include amounts of waste composted in a separate unit at the same address. Do **not** include on-site beneficial reuse (see line 6).
- Line 6.** Enter the total tons of waste removed from line 1a that were used on-site for beneficial reuse.
- Lines 6a-c.** Enter the tons of waste from line 6 that was used on-site as alternative daily cover (line 6a), as alternative intermediate cover (line 6b), and as other noncover beneficial reuse (line 6c). The total of lines 6a-c should equal the amount on line 6.
- Line 7.** Enter the total tons of other waste, which was removed from the waste reported on line 4 and not disposed of in a disposal facility. You must attach a letter of explanation.
- Line 8.** Subtract the total tons of waste recycled off-site, waste reused beneficially on-site, and other waste (reported on lines 5, 6, and 7) from the total tons of solid waste accepted for disposal (line 4) and enter this amount on line 8.
- Line 9.** This is the current rate of fee per ton of solid waste.
- Line 10.** Multiply the total tons subject to the fee (line 8) by the rate on line 9.
- Line 11.** If you have collected more than the amount due on your return, enter the difference on line 11.
- Line 12.** Total amount of fee due. Add lines 10 and 11.
- Lines 13 and 14.** 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 payment is late. You may use the [Interest Rate Calculator](#) on our website at www.cdtfa.ca.gov for calculating the interest due.
- Line 15.** Total amount due and payable, including late filing charges, if applicable.

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