

# Environmental Fees

Semiannual  
Issue  
July 2004

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## 1 Share Your Concerns—Annual Taxpayers' Bill of Rights Hearings

Do you have suggestions for improving our services? Do you want us to look more closely at a tax or fee issue? If you do, come share your ideas and concerns with the elected Members of the Board of Equalization at the annual Taxpayers' Bill of Rights hearings. You can present your proposal orally or in writing. This year's hearings will be held September 22 in Culver City and October 12 in Sacramento. If you are interested in attending, please visit us online at [www.boe.ca.gov/tra/tra.htm](http://www.boe.ca.gov/tra/tra.htm), call a local Board office, or call the Taxpayers' Rights Advocate Office, toll-free, at 888-324-2798.

Although you do not need to be scheduled in advance to speak at a hearing, we can prepare better if you contact us beforehand to let us know your topic. If your proposal is complex or extensive, we encourage you to submit it in advance and then summarize it in your oral presentation.

To notify us of a topic you wish to discuss or to send written material in advance, please contact

Taxpayers' Rights Advocate, MIC:70  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0070  
Toll-free phone: 888-324-2798  
Fax: 916-323-3319

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MIC:57  
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942879  
Sacramento, CA  
94279-0057



## **2 Forwarding orders expire . . . so please let us know right away if you change your address.**

We want to be sure you have the most recent information on tax and fee programs and that you receive your returns on time. You can help by making sure that we have current information on file for your account. If you change your business or mailing address, please send written notice to

*State Board of Equalization  
Environmental Fees Section, MIC:57  
P.O. Box 942879  
Sacramento, CA 94279-0057*

*Please note:*

Be sure to include your account number on all correspondence.

## **3 What if you have questions about a return or billing?**

To ensure that businesses share the hazardous waste tax burden fairly, the Board of Equalization's Environmental Fees Section makes every effort to see that businesses register properly and pay all fees due. We do our best to verify that our actions are correct. If you believe we have done something that does not apply to your business or activity, such as registering you for a program, sending you a return, or issuing you a billing notice, please let us know right away. You should call the number listed on the document you receive or write to the address shown. We will be glad to look into your questions and consider the information you provide. Please do not ignore a return or billing. A lack of response can eventually lead to collection actions being taken against you.

## **4 Would you like us to mail your returns to your accountant?**

We can mail your tax or fee returns to your accountant provided that person is authorized to receive returns for at least five Board accounts. To request this service, please complete form BOE-91, *Authorization to Send Tax Returns to Other Than the Taxpayer*. You can obtain a copy by downloading it from our website at [www.boe.ca.gov](http://www.boe.ca.gov) or by calling our Information Center at 800-400-7115. We will continue to mail your other account-related correspondence to your address of record.

## **5 Hazardous waste submitted on out-of-state manifest is subject to the Hazardous Waste Generator Fee.**

Do you dispose of your hazardous waste outside the borders of California? Waste generated in California and transported out of the state using either an out-of-state manifest or a California manifest is subject to the Hazardous Waste Generator Fee. If you are a generator using an out-of-state manifest, it is your responsibility to submit a copy of the manifest to the California Department of Toxic Substances Control (DTSC) within 30 days of transporting your hazardous waste, according to Health and Safety Code Section 25160. Out-of-state manifests may be sent to the DTSC at P.O. Box 3000, Sacramento, CA 95812.

The Hazardous Waste Generator Fee is a self-reported fee. To ensure compliance, the DTSC accumulates the hazardous waste totals manifested by each generator at the various hazardous waste facilities. Board of Equalization staff may compare the total hazardous waste generated for each EPA number to the total reported on the corresponding Hazardous Waste Generator Fee Return. Reporting all hazardous waste generated, including hazardous waste that is transported on out-of-state manifests, on your Hazardous Waste Generator Fee Return is one way to reduce your exposure of incurring additional amounts due. If the Board audits your return and finds discrepancies because you failed to report out-of-state shipments of hazardous waste, we will issue an assessment for the additional amount due, plus penalty and interest.

## **6 Certain used oil exempt from the generator fee**

Used oil that is removed from a motor vehicle and then recycled may be exempt from the generator fee. To qualify for the exemption, the oil must be recycled by an oil recycler who holds a permit from the Department of Toxic Substances Control. The exemption is not limited to oil removed from autos, motorcycles, trucks, and similar vehicles. It also applies to oil removed from locomotives, boats, and self-propelled, off-road equipment (used on or off road). If you wish to claim a generator fee exemption for qualifying used motor vehicle oil, please provide a written description of the used oil on your hazardous waste manifest. Be sure to retain any documents that support the exemption. We may ask to see them to verify that your claim is valid.

## 7 Filing a Claim for Refund

If you believe you have overpaid fees or taxes and you wish to receive a refund of the overpaid amount, you must file a claim for refund with the Board. The time limit for filing for a refund will vary depending on a number of factors. In general, a claim for refund must be filed no later than whichever of these deadlines occurs *last*:

- Three years from the due date of the return on which you overpaid taxes or fees.
- Six months from the date the determination for which you paid taxes or fees became final.
- Six months from the date of your overpayment.

Your claim for refund must be in writing. Be sure to state the specific reasons you believe a refund is due (the reason for your overpayment). To avoid processing delays, please send your claim for refund to the Environmental Fees Section in a separate envelope from your return. When we receive your claim, we will send you an acknowledgment letter, and we may request additional information. We will consider your claim and review all information you submit.

If your claim is approved, we will send you a notice of refund and a refund warrant (refunds of more than \$50,000 require additional steps). If your claim is denied, we will send you an advance letter explaining our decision. You may have additional appeal options. Please read your denial letter carefully and call the phone number on it if you would like more information. For more information on claims for refund and the appeals process, you may wish to download publication 17, *Appeals Procedures*, from our website, [www.boe.ca.gov](http://www.boe.ca.gov), or order it from our Information Center at 800-400-7115. For specific information regarding a tax or fee appeal or claim for refund, please contact the Environmental Fees Section (see page 4).

## 8 Debit and credit interest rate change

California law requires the Board of Equalization every six months to review the interest rate it charges on underpayments and amounts past due and the amount it pays on refunds. From July 1 through December 31, 2004, the interest rate charged on underpayments and amounts past due will be 7 percent, and the interest rate paid on refunds of overpayments will be 1 percent.

## 9 Important filing reminders

### Annual returns

Yearly returns for all programs that the Environmental Fees Section administers are always due on the last day of February for the prior calendar year or reporting period. Some programs also require prepayments on prescribed prepayment forms, in addition to the annual return. The yearly returns are mailed during the month of January. If you have not received your return by the end of the first week in February, please contact us so we can provide you with the proper return(s) in order for you to file on time. Also, when making a payment please be sure to write your business name and account number on your check, just as they appear on your return or billing statement. This will ensure that you receive proper credit for your payments.

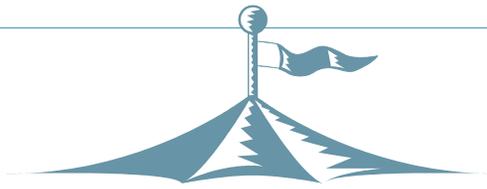
*Remember: You must file a return for every reporting period, even if you do not receive one in the mail.*

### Generator fee prepayment due August 31

Your 2004 generator fee prepayment is due on or before August 31. If you are required to file a 2004 prepayment, be sure to keep a record of the payment so that you can claim it on Line 11 of your 2004 generator fee return (due February 28, 2005). While you're recording your prepayment, you might want to check your records to see if you claimed your 2003 generator fee prepayment on your 2004 return. If you didn't, you can file a claim for refund by writing us at the address shown on page 4. Please be sure to include your account name and number and the amount and date of your prepayment.

*Reminder: If you have stopped generating hazardous waste, or if you are consistently generating less than five tons of waste in a calendar year, you still must file the return you received in the mail. When you file your generator fee return next February, please attach a written request asking us to close your account. Or, if you are no longer required to pay a fee, you can send a separate request now (see contact information on page 4). Be sure to state why your account should be closed.*





## 10 Small Business Fairs

Need help figuring out your tax-reporting requirements or other government compliance issues? If you do, you are encouraged to attend a small business fair near you.

Each year the Board of Equalization, along with federal and other state agencies, hosts several free “Small Business Tax Fairs” throughout the State of California. The seminar topics covered will vary at each fair, but typically the following subjects are covered: reporting requirements for sales, payroll, and income taxes; reporting for Social Security; property taxes; bad check enforcement; and problem resolution through the Taxpayers’ Rights Advocate.

Representatives from the Board of Equalization, Franchise Tax Board, Employment Development Department, Internal Revenue Service, and many other agencies will be on hand. These agencies will provide valuable tax information, and free reference materials and will answer your specific tax reporting questions. Three fairs remain in 2004:

### **San Gabriel—Sept. 10**

San Gabriel Valley Hotel  
14635 Baldwin Park Towne Center  
Baldwin Park 91706  
626-480-8226  
[wcovsmbf@boe.ca.gov](mailto:wcovsmbf@boe.ca.gov)

### **Orange County—Sept. 17**

Titan Student Union, CSU, Fullerton  
800 North State College Blvd.  
Fullerton 92834  
949-461-5732  
[octaxday@boe.ca.gov](mailto:octaxday@boe.ca.gov)

### **San Fernando Valley—Oct. 28**

Holiday Inn, Burbank  
150 E. Angeleno Avenue  
Burbank, CA 91502  
818-901-5690  
[sfvtaxday@boe.ca.gov](mailto:sfvtaxday@boe.ca.gov)

You can get more information by calling the number listed above for the fair you are interested in attending. You can also register by e-mail. Log onto our website [www.boe.ca.gov](http://www.boe.ca.gov) and click on “Free Seminars” located in the left-hand column titled “Meet with Us.” Send an e-mail to the address provided for the event that you want to attend.

## **Board of Equalization Contact Information**

### ***Excise Taxes and Fees Division***

Environmental Fees Section, MIC:57  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0057  
916-323-9555

**Internet:** [www.boe.ca.gov](http://www.boe.ca.gov)

**Information Center:** 800-400-7115

Call anytime to use our automated services or to order a form, regulation, or publication. Our Information Center staff can help you weekdays from 8:00-5:00 (except state holidays).

**TDD/TTY:** 800-735-2929

### ***Taxpayers’ Rights Advocate: 888-324-2798 (toll-free)***

Need help with a problem that you’ve been unable to resolve at other levels? Call the Board’s Taxpayers’ Rights Advocate Office.

**Tax Evasion Hotline: 888-334-3300 (toll-free)**

### **Department of Toxic Substances Control (DTSC)**

**Telephone:** 800-61TOXIC (800-618-6942)  
**Internet:** [www.dtsc.ca.gov](http://www.dtsc.ca.gov)

### **U.S. Environmental Protection Agency (EPA)**

**Telephone:** 415-495-8895