

NEWSLETTER Environmental Fees

January
2010
Annual Issue

contents

Board Members (Names updated 2010)

BETTY T. YEE
First District
San Francisco

MICHELLE STEEL
Third District
Rolling Hill Estates

JEROME E. HORTON
Fourth District
Los Angeles

JOHN CHIANG
State Controller

BARBARA ALBY
Acting Member
Second District
Sacramento

RAMON J. HIRSIG
Executive Director

1. eFile: BOE is going paperless!
2. New Department of Resources, Recycling, and Recovery established
3. Annual Taxpayers' Bill of Rights hearings to begin
4. Know your rights
5. How are we doing?
6. Relief from penalty for late payments or returns
7. Relief of late penalty if imposed in error
8. Keep your account current
9. Generator Fee - prepayment reminder
10. New or revised reference material
11. Ethics at work - "thank you" is enough
12. Civil behavior in trying times
13. New hazardous substances fees for calendar year 2010

BOE website and
Board Member contact
information:
www.boe.ca.gov

Taxpayer
Information Section
800-400-7115
TDD/TTY
800-735-2929

Taxpayers' Rights
Advocate
800-324-2798

Published
by the
Environmental
Fees Division
State Board of
Equalization
MIC:48
450 N Street
PO Box 942879
Sacramento, CA
94279-0048



1 eFile: BOE is going paperless!
In recent years, the Board of Equalization (BOE) has steadily moved toward electronic filing (efiling) for our tax and fee payers. In addition to saving substantial printing and mailing costs for the state, efile provides our customers the convenience and ease of filing and paying their tax/fee returns online. The BOE's sales and use tax accounts are already in the process of transitioning to efile, and we plan to convert most special taxes programs to efile within the next few years. For Tire and eWaste fee accounts, the target date for conversion to efile is March 28, 2011. If you currently have a Tire or eWaste account, we will notify you well in advance of the actual transition date and provide you with all the instructions and information you will need, including the direct Environmental Fees Division telephone number if you need assistance from our staff during business hours. For more information about efile, please see our [publication 159, eFile Guide](#), at www.boe.ca.gov. Updates regarding efile will be featured in future *Environmental Fees Newsletters*.

2 New Department of Resources, Recycling, and Recovery established
Effective January 1, 2010, the California Integrated Waste Management Board (CIWMB) will no longer exist, as a result of the passage of Senate Bill 63 and the Governor's revised budget. The CIWMB was responsible for the administration of several California waste recycling, recovery, and disposal programs for which the BOE collects the fees, including the California Tire fee, Integrated Waste Management fee, and Covered Electronic Waste Recycling (eWaste) fee.

The CIWMB's duties and responsibilities will transfer to the new Department of Resources Recycling and Recovery (DRRR), which is part of the Natural Resources Agency. The BOE will continue to collect the fees for the DRRR. Any reference in a law, regulation, publication, or webpage to the CIWMB will now be to the DRRR.

3 Annual Taxpayers' Bill of Rights hearings to begin in Spring 2010
Do you have suggestions for improving our services? Would you like us to look more closely at a tax or fee issue? If so, please come share your ideas and concerns with our Board Members at the annual Taxpayers' Bill of Rights hearings. You may present your proposal

in person or in writing. The annual hearing for business and property taxes hearings for 2010 will be held in Sacramento and in Culver City in spring 2010. For dates and times, you may check our website or contact the Taxpayers' Rights Advocate Office at 888-324-2798 for details.

Although you are not required to make advance arrangements to speak, it would help us to prepare if you contact the Taxpayers' Rights Advocate Office 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.

For more details, please call the Advocate Office or visit us at www.boe.ca.gov (click on the tab "Your Rights" and choose the link, "Taxpayers' Rights Advocate"), where you can also view the Advocate Office's 2008-09 Annual Report, which will be available soon.

4 Know your rights

As a taxpayer, you have many rights under the law, including the right to:

- Receive information and assistance to help you comply with the law.
- Be treated fairly and courteously, and receive prompt service.
- Appeal a decision or claim a refund as allowed by law.

Of course, along with those rights, you have certain responsibilities, including the responsibility to:

- Stay informed about tax laws and regulations.
- Report and pay taxes and fees when due.
- Maintain adequate records.

For more information about your rights, [publication 70, Understanding Your Rights as a California Taxpayer](#), is available at www.boe.ca.gov.

5 How are we doing?

The BOE is committed to providing top quality public service. You can help us in this effort by taking a moment to complete our [Online Customer Service Survey](#).

We encourage you to complete this online form if you have recently had dealings with Environmental Fees Division staff. The feedback we receive from fee payers assists us in ensuring that we provide the best service now and in the future.

6 Relief from penalty for late payments or returns
It is possible to have penalty charges waived under certain circumstances. You may apply for relief from penalty charges if circumstances beyond your control prevent you from:

- Filing your return or making a tax/fee payment on time, or
- Making a timely payment by electronic funds transfer (applies to taxpayers who are required to pay by EFT).

If you wish to file for relief from penalty, you must file a statement with us stating the facts that apply to your specific situation. Please use [BOE 735, Request for Relief from Penalty](#), to file for penalty relief. Once we receive your written request, we will review it and determine if the penalty can be waived. If you are relieved of the penalty charges, you must still pay the interest due on late return payments and prepayments. If your payment or return filing was late because of failure to exercise ordinary care, because of willful neglect, or lack of funds, you will not be granted relief from the penalty.

7 Relief of late penalty if imposed in error

If you mailed your payment or return on time, but the BOE shows it was late, you may file a [BOE-135-A, Declaration of Timely Mailing](#), available online.

This form states that the payment in question was mailed on time, was properly addressed, and included sufficient postage. If you made your payment by electronic funds transfer (EFT) on time, but we show it was late, you may file [BOE-129-EFT, EFT Transmission Declaration](#), stating that the payment in question was made on time.

If the BOE concludes that you did mail your payment or return on time, or the EFT was transmitted on time, we will correct our records to remove any late penalty and interest that was assessed in error. As proof of the timely filing or mailing of your return or payment, we may need to examine your records or bank account.

For relief of penalties and interest resulting from other situations, such as natural disaster, reliance on incorrect written advice, or errors or delays caused by the BOE, please refer to [publication 75, Interest](#)

and Penalties available at www.boe.ca.gov. Our publications and forms are also accessible on our website at www.boe.ca.gov. You may also request copies by calling our Taxpayer Information Section at 800-400-7115.



Keep your account current

You should notify the Environmental Fees Division to update or close your account when any of the following occurs:

- You have changes or updates to your current account information (for example, a change in address or a change in your contact person information).
- You are no longer actively engaged in business.
- You sell your business or stock of goods to someone else.
- You change the type of ownership for your business (for example, from a sole proprietorship to a corporation or partnership).
- When your partnership agreement calls for dissolution of the partnership or the formation of a new partnership, or when a change in partner(s) occurs.

If you fail to notify us of these changes you may be liable for taxes or fees, interest and penalties that are incurred after you no longer own or operate the business. Under the Hazardous Substances Tax Law and the Fee Collection Procedures Law, environmental fee payers are required to file a close-out return. This return is due and payable on the last day of the month following the end of the quarterly period in which the transfer or closure takes place.

If you hold other BOE tax or fee accounts, please make sure to let our staff know, so they can forward the information to our Sales and Use Tax Department and to other tax and fee program staff as appropriate.

For more information about the environmental fee programs, please visit our website at www.boe.ca.gov/sptaxprog/spenvirofees.htm or call us at 916-323-9555 or our Taxpayer Information Section at 800-400-7115.



Generator Fee—prepayment reminder Attention all generator fee account holders

If your generator account is on prepayment status and you made the January and June 2009 prepayments, be sure to claim the payment amounts you paid as a credit on your annual generator return, due February 28, 2010. If you forget to take credit for your prepayment, it could be months before the error is discovered and the monies refunded. If you have any questions or are unsure if you made a prepayment you may call the Environmental Fees Division, Hazardous Substances Section, at 916-322-9534 for assistance. Please have your account number (HG EF 36-XXXXXX) available so we can quickly retrieve your account information.



New or revised reference material

[Publication 51](#), *Board of Equalization Resource Guide to Free Tax Products and Services*

[Publication 90](#), *Environmental Fee*

[Publication 91](#), *California Tire Fee*

[Publication 94](#), *Occupational Lead Poisoning Fee*

[Publication 95](#), *Electronic Waste Recycling Fee*

[Publication 412](#), *Introduction to Environmental Fee Programs*

[Publication 413](#), *Environmental Fee Programs at a Glance*



Ethics at work - "thank you" is enough

We'd like to remind you that BOE policy prevents our employees from accepting gifts of any type. So if you are grateful to someone for going the extra mile to help you with a complicated issue, a simple "thank you" will do. You may also complete the [Online Customer Service Survey](#).



Civil behavior in trying times

Some observers have noted that civility is decreasing in our society as our lives become more complex. We know that you may find yourself frustrated with the difficulties of the tax law or pressed for time when dealing with our staff. Still, we ask that you please treat our employees just as you would like to be treated in a business situation. Any statement or gesture made to a BOE employee that seems remotely like a threat will be referred to our Internal Security and Audit Division for investigation.

13 New hazardous substances fee rates – calendar year 2010

2010 DISPOSAL FEE

(Base Rate \$122.48)

| CATEGORY | FEE RATE (PERTON) |
|---|-------------------|
| Non-RCRA Waste | \$19.98 |
| Non-RCRA hazardous waste | |
| Non-RCRA hazardous waste, generated in a cleanup action. | \$5.72 |
| RCRA Waste | \$49.48 |
| Hazardous waste not elsewhere classified (RCRA waste) | |
| RCRA waste treated to be non-RCRA or nonhazardous | \$19.98 |
| RCRA waste generated in a cleanup action and treated to be non-RCRA or nonhazardous | \$5.72 |
| Other waste | |
| Mining waste | \$15.92 |
| Extremely hazardous waste | \$244.96 |
| Restricted hazardous waste | \$244.96 |
| Solid waste residues resulting from incineration or dechlorination | \$6.12 |

2010 GENERATOR FEE

(Base Rate \$3,949)

| WASTE GENERATED | FEE |
|--------------------|-------------|
| 5-24.9 tons | \$197.00 |
| 25-49.9 tons | \$1,580.00 |
| 50-249.9 tons | \$3,949.00 |
| 250-499.9 tons | \$19,745.00 |
| 500-999.9 tons | \$39,490.00 |
| 1,000-1,999.9 tons | \$59,235.00 |
| 2,000 or more tons | \$78,980.00 |

2010 ENVIRONMENTAL FEE

| NUMBER OF EMPLOYEES | FEE |
|---------------------|-------------|
| 1-49 | \$0.00 |
| 50-74 | \$280.00 |
| 75-99 | \$493.00 |
| 100-249 | \$983.00 |
| 250-499 | \$2,108.00 |
| 500-999 | \$3,936.00 |
| 1,000 or more | \$13,358.00 |

2010 FACILITY FEE

(Base Rate \$28,392)

| CATEGORY | RATE (PER FACILITY) |
|----------------------------------|---------------------|
| Disposal | \$283,920.00 |
| Large Onsite Treatment | \$85,176.00 |
| Large Offsite Treatment | \$85,176.00 |
| Small Treatment | \$56,784.00 |
| Mini Treatment | \$14,196.00 |
| Large Storage | \$56,784.00 |
| Small Storage | \$28,392.00 |
| Mini Storage | \$7,098.00 |
| Postclosure – less than 5 years* | |
| Small | \$5,725.00 |
| Medium | \$11,450.00 |
| Large | \$17,175.00 |
| Postclosure – more than 5 years* | |
| Small | \$3,050.00 |
| Medium | \$6,100.00 |
| Large | \$10,300.00 |
| Standardized | |
| Series A | \$11,730.00 |
| Series B | \$5,497.00 |
| Series C | \$4,617.00 |
| Series Small Quantity C | \$2,308.00 |

* For postclosure fees, if the lead agency is someone other than Department of Toxic Substance Control, the postclosure fees due would be 50% of the current fees.

2010 OCCUPATIONAL LEAD POISONING PREVENTION FEE

| NUMBER OF EMPLOYEES | FEE |
|----------------------|------------|
| Category A: | |
| Number of Employees: | |
| 10-99 | \$288.00 |
| 100-499 | \$578.00 |
| 500 or more | \$1,444.00 |
| Category B | |
| Number of employees: | |
| 10-99 | \$414.00 |
| 100-499 | \$1,155.00 |
| 500 or more | \$3,306.00 |