

ELECTRONIC WASTE RECYCLING FEE RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOARD USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
ENVIRONMENTAL FEES DIVISION
P O 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 (clearly explain)	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.

CALCULATE FEES DUE

(Enter number of items from line 8 by category in column A. Multiply A x B, total at right in column C)	A NUMBER	B FEE AMOUNT	C SUBTOTAL
9. Enter number of CEDs more than 4 inches, less than 15 inches, measured diagonally	9.	x	\$.00
10. Enter number of CEDs 15 inches or more, less than 35 inches, measured diagonally	10.	x	\$.00
11. Enter number of CEDs 35 inches or more, measured diagonally	11.	x	\$.00
12. Total (enter total for lines 9C, 10C, and 11C)			12. \$.00

Returned Merchandise

(Enter number of returned CEDs in column A. Multiply A x B, total at right in column C)	A NUMBER	B FEE AMOUNT	C SUBTOTAL
13. Enter number of CEDs more than 4 inches, less than 15 inches, measured diagonally	13.	x	\$.00
14. Enter number of CEDs 15 inches or more, less than 35 inches, measured diagonally	14.	x	\$.00
15. Enter number of CEDs 35 inches or more, measured diagonally	15.	x	\$.00
16. Total Returned Merchandise Credit (enter total for lines 13C, 14C, and 15C)			16. \$ - .00

Calculate Administrative Fee

17. Deduct amount on line 16 from amount on line 12	17.	\$.00
18. Multiply amount on line 17 x	18.	\$.00

Fees Due and Payable

19. Total amount of fees due (deduct line 18 from line 17)	19.	\$.00
20. Penalty (multiply line 19 by 10% (0.10) if payment is made after due date shown above)	PENALTY 20.	\$.00
21. 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	INTEREST 21.	\$.00
22. TOTAL AMOUNT DUE AND PAYABLE (add lines 19, 20, and 21)	22.	\$.00

IF PAID BY CREDIT CARD, CHECK HERE (Mandatory EFT accounts MUST pay by EFT). []

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.

YOUR SIGNATURE AND TITLE	DAYTIME TELEPHONE NUMBER ()	DATE
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Make check or money order payable to State Board of Equalization.
Always write your account number on your check or money order. Make a copy of this document for your records.



ELECTRONIC WASTE RECYCLING FEE RETURN - INSTRUCTIONS

Credit Card Payments. You can use a Discover/Novus, MasterCard, VISA, or American Express credit card to pay your fees. Other credit cards cannot be accepted. EFT accounts are not eligible for credit card payments. Credit card payments can be made by calling 800-272-9829 or through our website at www.boe.ca.gov. After authorizing your payment, check the box on your return indicating you have paid with a credit card. **Be sure to sign and mail your return.**

GENERAL INFORMATION

The Board of Equalization 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. 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**. For purposes of calculating the fee, use the viewable screen size. These are defined as "covered electronic devices" (CEDs). Pursuant to regulations adopted by the DTSC (Cal. Code Regs., Title 22, sections 66260.10 and 66260.201) the following CEDs 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, when used to describe a CED, means a device 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.

FILING INSTRUCTIONS

All sales of CEDs from all locations must be reported on one return. 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 calendar quarter for which the fees are due. The return must be accompanied by a remittance payable to the Board of Equalization for the amount of fee(s) due (less 3%). Late payments are subject to a penalty of 10 percent and interest 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 sales reported on this return are sales made by a retailer, pursuant to a lease, and paid to you as the vendor of the CEDs. See Assembly Bill No. 575, effective July 18, 2005 [Public Resources Code sections 42463(i), 42464(d), 41464.2, and 42464.8] which permits a retailer to pay the fee directly to a vendor under certain conditions.

- Lines 1, 2 and 3** Enter the number of new or refurbished CEDs sold, leased or self-consumed during the reporting period. Please note that all sales and leases should be reported whether the CED is subject to the fee or not, due to an exclusion from the fee. CEDs that should be reported as self-consumed are typically those CEDs taken from your inventory for your business use or donated by you. Add line 1, sales and leases, to line 2, self-consumed CEDs and enter 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 amount on line 8.
- Lines 9, 10, and 11** Show the number of CEDs for which you owe a fee by category 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 off to the nearest whole dollar.
- Line 12** Enter the total amount of fees due for all fee categories on line 12.
- Lines 13, 14, and 15** For returned merchandise credit in which the fee was refunded to your customer, you may take credit by entering the number of items by category in lines 13, 14, and 15.
- Line 16** Enter the total amount of fees refunded on line 16.
- Line 17** Subtract amount on line 16 from line 12. Enter the result on line 17.
- Line 18** Multiply the amount on line 17 by _____ and enter the result on line 18. This is the amount of reimbursement you are allowed to retain.
- Line 19** Subtract the amount of reimbursement on line 18 from line 17. Enter the result on line 19. The amount shown on line 19 is the total amount of fees due and payable.
- Lines 20 and 21** 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 19 by 0.10 and enter the result on line 20. The interest rate is noted on line 21 on the front of this form and applies for each month or portion of a month the payment is overdue. If no penalty or interest charges are applicable, enter zero on lines 20 and 21.
- Line 22** Add lines 19, 20, and 21 for the total amount due and enter on line 22. Make your check or money order payable to the Board of Equalization. Always write your account number on the check or money order.

**If you wish additional information, please contact the State Board of Equalization,
Environmental Fees Division, Waste Reduction Section,
PO Box 942879, Sacramento, CA 94279-0088, Telephone 916-341-6906.**