

**INTEGRATED WASTE MANAGEMENT FEE RETURN**

<b>DUE ON OR BEFORE</b>	
[ <b>FOID</b> ]	YOUR ACCOUNT NO.

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

BOARD OF EQUALIZATION  
SPECIAL TAXES AND FEES  
PO BOX 942879  
SACRAMENTO CA 94279-6093

**READ INSTRUCTIONS  
BEFORE PREPARING**

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

**I. OPERATIONS**

ROUND TO THE  
NEXT WHOLE TON

1a. Total tons of solid waste accepted during above calendar quarter	1a.	.0
1b. Total tons of clean soil accepted and not disposed during the above calendar quarter	1b.	.0
2. Total operating days for above calendar 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 above calendar 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 tonnage on line 8 by the rate of fee on line 9)</i>	10.	\$
11. Penalty <i>[multiply line 10 by 10% (0.10) if payment is made after due date shown above]</i>	PENALTY 11.	\$
12. 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 12.	\$
13. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 10, 11, and 12)</i>	13.	\$

<i>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.</i>		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE (     )	DATE

**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.



**INSTRUCTIONS - INTEGRATED WASTE MANAGEMENT FEE RETURN**

**Payments:** To make your payment online, go to our website at [www.boe.ca.gov](http://www.boe.ca.gov) and select the "Make a Payment" tab. 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.

**FILING REQUIREMENTS**

The California State Board of Equalization (BOE) 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 the BOE based on all solid waste disposed of at each disposal site on or after January 1, 1990. Each fee payer is required to file a return quarterly with the BOE. 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 BOE 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: Disposal. 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.
- Line 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 non-cover 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.
- Lines 11 and 12.** If your fee is being paid after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. The penalty is 10 percent (0.10) of the total fee due on line 10. The interest rate is noted on line 12 on the front of this form and applies for each month or portion of a month after the due date.
- Line 13.** Total amount due and payable, including late filing charges, if applicable.

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov) or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.