

Electronic Waste Recycling Fee



This publication is designed to provide basic information about California's Electronic Waste Recycling Fee. If you have questions that are not answered in this publication, please contact us (see next page).

What is the Electronic Waste Recycling Fee?

The Electronic Waste Recycling (eWaste) Fee is a fee imposed on the purchase of certain video display devices. The various products subject to the fee are called "covered electronic devices" or "CEDs."

How are the fee revenues used?

eWaste fee revenues are used to fund the safe, cost-free, and convenient collection and recycling of CEDs, which contain hazardous materials. For more on the recycling of electronic products, see www.erecycle.org.

How much is the fee?

Viewable screen size, measured diagonally	Fee 2009-2010	Fee 2011
More than four inches, less than 15 inches	\$ 8.00	\$ 6.00
15 inches or more, less than 35 inches	\$16.00	\$ 8.00
35 inches or more	\$25.00	\$10.00

The retailer must separately state the eWaste fee on the receipt or invoice provided to customers.

What CEDs are subject to the fee?

Effective January 1, 2005, the eWaste fee applies to new or refurbished electronic devices that contain video displays measuring more than four inches diagonally and are identified as CEDs by the Department of Toxic Substances Control (DTSC).

These devices include:

- Computer monitors
- Laptop computers
- Portable DVD players with liquid crystal display (LCD) screens (eff. 7-1-07)
- "Bare" cathode ray tubes and devices containing cathode ray tubes
- Televisions with:
 - LCD screens
 - Plasma screens (eff. 7-1-05)
 - Cathode ray tubes

For more detailed information on CEDs, call the DTSC's Public and Business Liaisons at 800-728-6942 or visit the DTSC's website at www.dtsc.ca.gov/HazardousWaste/EWaste.

What products are not subject to the fee?

The fee does not apply when a customer purchases a video display device that is any of the following:

- Used but not refurbished.
- Part of a motor vehicle, as defined in 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, freezer, oven or range, microwave oven, dishwasher, room air conditioner, dehumidifier, or air purifier.

Who is required to register and pay the fee?

You must register with the Board of Equalization (BOE), file as required, and pay the fee to the BOE if you are:

- a California retailer that sells or leases CEDs, or
- a purchaser (consumer) who purchases CEDs for personal or business use, but does not pay the eWaste fee at the time of purchase. Such a purchaser must register and pay the fee to the BOE. This includes retailers that become purchasers by removing CEDs from inventory for purposes other than retail sale or resale.

A civil penalty in an amount of up to \$5,000 per sale or lease may be imposed for not paying the fee to the BOE.

For special conditions that apply if you lease to consumers, see the next column.

What if my business is located outside California?

If you are required to have a California seller's permit or Certificate of Registration—Use Tax, you must register for an eWaste account and collect the fee when you sell CEDs to California retail customers. If you are not sure if you need to register and collect sales or use tax, see our [publication 77, Out-of-State Sellers: Do You Need to Register with California?](#), or call our Taxpayer Information Section.

If you are not required to register for an eWaste account, you may voluntarily register so you can collect the eWaste fee as a courtesy to your California customers. Payment of the eWaste fee by you would satisfy your customer's obligation to the BOE. Anytime you collect the fee from a California customer, you must provide the customer with an invoice or similar document. The document should show the fee as a separate item and that it has been paid in full. A copy of the document should be retained for your records.

What if I lease CEDs?

If you are a retailer who leases CEDs, generally you must collect the eWaste fee on your first lease of a new or refurbished CED; *however*, you may choose to pay the fee to the vendor who sells you the devices. This option is available only if *all four* of the following conditions apply:

- The vendor who sells to you is registered with the BOE to collect and pay the eWaste fee.
- The vendor holds a valid California seller's permit.
- You pay the fee to the vendor. Your invoice from the vendor shows a separate amount for the fee you paid.
- You provide a written statement on your customer's invoice, contract, or other lease document showing that you have paid the fee for the customer.

When these conditions are met, the vendor—not the retailer or consumer—owes the fee to the BOE and must pay it

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with the eWaste return. The vendor may retain three percent of the fee as reimbursement for all costs associated with the collection of the fee and must pay the remainder to the BOE.

Retailers that make no sales and only lease CEDs to consumers, and whose transactions meet the conditions listed above, are not required to register and collect/pay the fee.

How do I register?

To register for an eWaste account, complete and submit **BOE-400-ER, Application for Electronic Waste Recycling Fee Account**. You may download this form from our website at www.boe.ca.gov/pdf/boe400er.pdf, or you may write or call us for a copy.

Is the amount of the fee subject to sales or use tax?

No. Do not include the fee amount in your sales or use tax calculation.

Are any sales exempt from the fee?

The fee does not apply to the following sales:

- Sales for resale.
- Sales to American Indians on Indian reservations.
- Sales of CEDs the retailer ships directly to a location outside California, when the transaction is not subject to California sales or use tax. The fee *will* apply if the buyer takes possession of the CEDs in California.

Note: Sales to the United States Government are *not* exempt from the eWaste fee.

When are my fee payments and returns due?

eWaste Fee returns for retailers are due for the reporting period in which the CEDs were sold, leased, or used for purposes other than retail sale or resale. For consumers who did not pay the fee at the time of purchase, the reporting period is the period in which the CEDs were purchased.

The reporting period may be monthly, quarterly, or annually, *as determined by the BOE*. The due date for the return and payment is the last day of the month

following the reporting period. The BOE will mail a return within 15 days of the due date. If you do not receive a return within 15 days of the due date, please contact the BOE or download an eWaste return from the BOE's website at www.boe.ca.gov/pdf/boe501er.pdf.

You must file a return even if you did not sell or lease any products subject to the fee during any reporting period. You must also file a return and pay any fees due even if you do not receive a return form from the BOE.

Retailers may retain three percent of the fee as reimbursement for all costs associated with the collection of the fee and must pay the remainder to the BOE.

If you close or sell your business, you are required to notify the BOE and file your return the last day of the month following the quarter in which you close or sell your business.

If you file a late fee return and/or make a late fee payment, you are liable for interest and/or penalty charges. If you pay your fee liability on time but do not file your return on time, you are still liable for a penalty for filing a late return.

How do I pay?

Electronic Funds Transfer (EFT)

- **Mandatory EFT:** Some accounts are required to be paid by EFT based on their sales. If you are identified as an account that must pay by EFT, *you may not use any other payment method*.
- **Voluntary EFT:** You may voluntarily elect to pay by EFT, however, you will need to file **BOE-555-ST, Authorization Agreement for Electronic Funds Transfer (EFT)**, with us first.

For additional information, please visit www.boe.ca.gov/sptaxprog/speftpstd.htm.

Cash, check or money order

- Make your check or money order payable to the Board of Equalization.
- Write your Board of Equalization eWaste account number on your check or money order.
- You may make your payment in person by visiting a BOE office or mail to:
Board of Equalization
PO Box 942879
Sacramento, CA 94279-7076

Note: This publication summarizes the law and applicable regulations in effect when the publication was written, as noted on the cover. However, changes in the law or the regulations may have occurred since that time. If there is a conflict between the text in this publication and the law, decisions will be based on the law and not on this publication.

DO NOT MAIL CASH

Credit card payments



- Credit card payment over the Internet
- Payment using a touch tone phone

For more information, refer to:
www.boe.ca.gov/electsrv/internet.htm

For More Information

BOE Electronic Waste Recycling Fee information:

www.boe.ca.gov/sptaxprog/ewaste.htm

Subscribe to eWaste Fee updates:

www.boe.ca.gov/sptaxprog/ewaste/index.htm

Electronic waste recycling information:

www.recycle.org

Department of Resources Recycling and Recovery:

www.calrecycle.ca.gov

Manufacturers' reporting requirements:

www.calrecycle.ca.gov/Electronics/Act2003/Manufacturer/Reporting/

Department of Toxic Substance Control:

www.dtcs.ca.gov/

BOE website and Member contact information:

www.boe.ca.gov

Taxpayer Information Section:

800-400-7115

TDD/TTY: 800-735-2929

Representatives are available to help you from 8:00 a.m. to 5:00 p.m., Pacific time; Monday-Friday, except state holidays.

Electronic Waste Recycling Fee:

Write to us at:

Special Taxes and Fees Division MIC:88

State Board of Equalization

PO Box 942879

Sacramento, CA 94279-0088

or by email: ewaste@boe.ca.gov

Taxpayers' Rights Advocate:

Call toll-free if you need help with a disagreement you have not been able to resolve through routine channels: 888-324-2798.