



# Dial before you file! 916-341-6906

**Have questions about completing your return?**

**Not sure how the electronic waste recycling fee applies to your sales?**

**Here are answers to some common filing questions . . .**

**Do I need to send in a return even if I didn't sell any CEDs (computers, televisions, or other video display devices) during the period?**

Yes. Write "0" on line 1 and line 22. Sign, date, and mail your return by the due date.

**I have stopped selling CEDs. Do I need to send in a return?**

Yes. If you sold any CEDs during the period, you must report those on the return and pay any fees due. If you didn't sell any CEDs during the period and have stopped selling them, write "cancel" across your return, sign, date, and mail it by the due date. We will close your account.

**How can I get another return form?**

If you have Internet access, please go to [www.boe.ca.gov/sptaxprog/ewaste.htm/](http://www.boe.ca.gov/sptaxprog/ewaste.htm/)

Or you can call us at 916-341-6906.

**What if I paid the fee to a retailer on a CED I purchased for resale?**

As a retailer, you may purchase CEDs for resale without paying the electronic waste recycling fee provided you give your supplier a resale certificate. The law does not allow us to give you a credit for a fee you paid to another seller.

**What does "self-consumed" mean (line 2)?**

"Self-consumed" items are CEDs purchased with a resale certificate and pulled from your inventory for business use, personal use, or donation. If you paid the electronic waste recycling fee on one of these CEDs when you bought it, do not include that item in the quantity you enter on line 2.

## **. . . and more filing tips!**

- Please do not include your electronic waste recycling fee payment with your sales tax payment.
- Round off dollar amounts to the nearest whole dollar (example: \$75.50 would round to \$76.00).
- Lines 1 through 3: Be sure to complete these lines. Do not leave blank.
- Line 1: Include all CEDs sold, even if you did not collect the fee.
- Lines 4, 5, and 6: Deduct the number of CEDs on which you did not collect fees.
- Keep detailed records to support your deductions taken on lines 4, 5, and 6. We may ask to review them.
- Line 19: To calculate the line 19 total, *subtract* line 18 from line 17.

(see reverse)

# Return Highlights

This information is intended to supplement, not replace, the return instructions on the back of your return form.

- 1 Your legal name and mailing address as registered.
- 2 Your return must be postmarked on or before the due date. If you file even one day late, you will owe penalty and interest.
- 3 Your Ewaste account number. This is your reference number when contacting us.
- 4 Check this box if fees were paid to you as a vendor under a lease agreement.
- 5 Include all CEDs sold or leased during this period, whether subject to the fee or not.
- 6 Separate by types of exclusions on lines 4, 5 & 6. Be as specific as possible on line 6.
- 7 Calculate fees due based on number, size of CEDs, and fee amount.
- 8 Enter total of CEDs returned, separated by number, size, and fee amount.

BOE-501-ER (FRONT) REV. 1 (8-05)

STATE OF CALIFORNIA  
BOARD OF EQUALIZATION

**ELECTRONIC WASTE RECYCLING FEE RETURN**

**DUE ON OR BEFORE** **2**

[ FOID ] YOUR ACCOUNT NO. **3**

**1** **EXAMPLE COMPANY**  
**2500 CALIFORNIA ST**  
**ANYTOWN CA 95600**

**BOARD USE ONLY**

PA-B/A	ALD	REG
RR-GS	FILE	REF
EFF		

**READ INSTRUCTIONS BEFORE PREPARING**

**4**  This return includes fees paid to you (vendor) by a retailer pursuant to a lease agreement, (see instructions on reverse)

**5 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.	

**6 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.	

**7 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 SUB TOTAL
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

**8 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 SUB TOTAL
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

**9 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
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**10**

20. Penalty (multiply line 19 by 10% (.10) if payment is made after due date shown above)	PENALTY	20.	\$ .00
21. INTEREST: One month's interest is due on tax 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

**11**

22. TOTAL AMOUNT DUE AND PAYABLE (add lines 19, 20 and 21)	22.	\$	.00
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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.

**12** YOUR SIGNATURE AND TITLE DAYTIME TELEPHONE NUMBER 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.

- 9 The administrative fee is currently 3 percent. Remember to deduct it or you will pay more than you owe.
- 10 You must pay penalty and interest for all late returns.
- 11 Please pay us this amount. Include your Ewaste account number on your check or money order.
- 12 Please sign your return or have your preparer sign it. Be sure to include the daytime phone number for the person who signs the return.

For additional information please call us at 916-341-6906, fax us at 916-341-6951, or visit our website at [www.boe.ca.gov/sptaxprog/ewaste.htm/](http://www.boe.ca.gov/sptaxprog/ewaste.htm/)

Our address is: Electronic Waste Recycling Fee Section, MIC: 88; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0088.