



## Frequently Asked Questions

### *What types of environmental fee accounts may I apply for with this form?*

You may use this form to apply for an account from the State Board of Equalization (BOE) for any of the following environmental fee programs:

- Environmental Fee
- Hazardous Waste Generator Fee
- Occupational Lead Poisoning Prevention Fee
- Ballast Water Management Fee (Marine Invasive Species Fee)
- Integrated Waste Management Fee (includes nonhazardous wood waste facilities)

See page 4 for a brief description of each of these programs.

### *Are there any environmental fee accounts that I may not apply for using this form?*

Yes. Please contact our Environmental Fees Division at 916-323-9555 to obtain more information and/or to register for the following programs:

- Hazardous Waste Disposal Fee
- Hazardous Waste Facility Fee
- California Tire Fee
- Water Rights Fee

### *Will I need to apply for any other permits or accounts?*

If you are applying for any accounts related to the generation or removal of hazardous waste, you must first contact the Department of Toxic Substances Control (DTSC) for any necessary permits. For more information please see the DTSC website at [www.dtsc.ca.gov](http://www.dtsc.ca.gov).

If you are applying for any accounts related to a solid waste facility or landfill you must first contact the California Integrated Waste Management Board (CIWMB) for any necessary permits. For more information please see the CIWMB website at [www.ciwmb.ca.gov](http://www.ciwmb.ca.gov).

### *Is the information on my application available to the public?*

No. Your information is protected by state laws that protect your privacy.

### *Is there a charge for an environmental fee account?*

No.

### *What are my responsibilities as the holder of an environmental fee account?*

- **You must provide identification numbers.** You are required to provide certain identification numbers to ensure the accuracy of information provided and to protect you against fraudulent use of your identification numbers. See the disclosure information on the back page of this packet.
- **You must keep records** to support the amounts reported on your return, such as manifest information for the hazardous waste generator fee, employee records for the environmental fee and occupational lead poisoning prevention fee, and voyage information for the ballast water management fee. You must keep these records for four years.
- **You must file returns** even if you have no fees to report. For most programs your returns are due on or before the last day of the second month following your reporting period. Integrated Waste Management Fee returns are due on or before the last day of the month following the end of the calendar quarter.

You are not required to file returns for the Ballast Water Management Fee. We assess the fee. However, you have the option of filing monthly fee returns rather than receiving notices of determination for each qualifying voyage. For further information about qualifying for filing of monthly fee returns, please contact the Environmental Fees Division at 916-323-9555.

- **You must notify us of any business changes.** An account is opened only for the owner and address reported on the registration application. If you change ownership, address, add another location, sell or close your business, or add or drop a partner, you must notify us in writing or by calling us. Your notification will help us promptly close your account. If you do not, you could be held liable for continuing business fees and/or taxes.
- **You should notify us if you drop or add a partner.** This may protect former partners from tax liabilities that occur after the partnership change.

## Message from the Executive Director

We appreciate the fact that as the operator of a business, you are busy and have many responsibilities.

You are responsible for income tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 7, we provide many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.

**INFORMATION CENTER**  
**800-400-7115**

TDD/TTY 800-735-2929

### REQUESTED DOCUMENTS

Please include a photocopy of your driver license or state ID card for all owners (sole owners, and husband/wife co-owners) and partners, up to a maximum of four, along with your completed and signed application form.

You should also include the following documents, if applicable:

- Copy of your partnership agreement, if one exists (see Section II in "Tips" on page 4).
- Power of Attorney* form, BOE-392, if you wish to designate someone to act on your behalf. You may obtain a copy from our Internet site or Information Center (see page 7).



## How do I apply for my environmental fee account?

### Step 1: Make sure you have the documents you need to send with your application

We ask that you send a photocopy of your driver license and other documents that may be applicable. Please read the short checklist in the shaded box at the left. If you need assistance, please call our Information Center at 800-400-7115. You may also contact Environmental Fees staff directly at 916-323-9555.

### Step 2: Complete your application

Fill out the application on page 5 (perforated for easy removal). Please provide all the information required for your account in order to avoid any delays in the issuing of your account number. Refer to the "Tips" on page 4 as you complete your application. If you need help with the form or have questions, please call our Information Center at the number above.

### Step 3: Send in application and support documents for processing

Make a copy of your completed application for your files, then mail the original application to: Environmental Fees Division, State Board of Equalization, P.O. Box 942879, Sacramento, California 94279-0057. Please be sure to sign and date your application and to include copies of all required documents. We cannot process your application until it is complete.

### Step 4: After your application is approved

You should receive a letter notifying you of your account number in about two weeks. There is no charge to open an account. Based on the information on your application, we will provide you with regulations, forms, and publications that may help you with your business. Or, you may choose to view and download information from our website at [www.boe.ca.gov](http://www.boe.ca.gov).

### Step 5: Filing tax returns

You will be informed of when to file your returns. You will also start receiving returns for reporting and paying the fees due. (Ballast water management fee accounts are usually excluded from filing returns at this time.) If you do not receive a return, download one from our website, or call the Taxpayer Information Section or Environmental Fees Division, as provided in Step 1 above.

## Tips for Completing Your Application

### Section I: Account type

Check the box for the type of account you wish to open.

### Section II (items 1 – 10): Business identification information

Check the type of ownership that applies and provide all of the information requested. Partnerships should provide a copy of their written partnership agreement, if one exists. If it is filed with us when you register for an account and if it specifies that all business assets are held in the name of the partnership, we will attempt to collect any delinquent liabilities from the partnership assets before we attempt to collect from the partners' personal assets. Check the "Registered Domestic Partnership" ownership box only if both partners are registered as domestic partners with the California Secretary of State.

### Section III (items 11 – 34): Ownership information

Indicate whether the persons listed are owners, partners, etc., and enter their California driver license or identification card numbers and, except for corporate officers, their social security numbers. This information will be kept in strict confidence. If mailing your application, we ask that you provide a photocopy of your driver license or identification card.

### Section IV (items 35 – 38): Environmental fee program

Effective January 1, 2007, the environmental fee generally applies to all employers with 50 or more employees who are each employed for more than 500 hours in California during a calendar year. The fee is based upon the number of employees. You may wish to obtain publication 90, *Environmental Fee*, for additional information. To register for this fee, please provide your business contact information, Employment Development Department identification number, and number of employees.

### Section V (items 39 – 44): Occupational lead poisoning prevention fee program

The occupational lead poisoning prevention fee applies to employers in an industry where there is evidence of a potential for lead poisoning. The fee is based on the employer's Standard Industrial Classification (SIC) code and the number of employees employed in California more than 160 hours in a calendar year. Please see publication 94, *Occupational Lead Poisoning Prevention Fee*, for additional information. To register for an Occupational Lead Poisoning Prevention Fee Account, please provide business contact information, your Employment Development Department account number, number of California employees, and Standard Industrial Classification Code.

*tional Lead Poisoning Prevention Fee*, for additional information. To register for an Occupational Lead Poisoning Prevention Fee Account, please provide business contact information, your Employment Development Department account number, number of California employees, and Standard Industrial Classification Code.

### Section VI (items 45 – 50): Ballast water management fee program (marine invasive species fee)

The ballast water management fee program is intended to address the problem of the introduction and spread of nonindigenous aquatic species into the waters of the State of California. The BOE is responsible for collecting amounts due from owners/operators of vessels subject to the fee. Please provide the vessel and agent information requested to register for this program.

### Section VII (items 51 – 58): Hazardous waste generator fee program

The hazardous waste generator fee applies to every person who generates five or more tons of hazardous waste in California within a calendar year at a site. This includes recycled waste and waste sent outside California for disposal. The fee is determined by the total tons of waste generated. To register for this program, please provide your site information and EPA site number for all locations that generate hazardous waste.

### Section VIII (items 59 – 60): Integrated waste management fee program

The integrated waste management fee program applies to operators of solid waste disposal facilities, which includes nonhazardous wood waste facilities, based on the amount of solid waste disposed of at the facilities.

### Section IX (items 61 – 68): Financial and record keeping information

Identify your bank and the person who maintains your records.

### Section X: Certification

Every owner, co-owner, partner, LLC managing member, or corporate officer must sign the application (up to a maximum of four).

**APPLICATION FOR ENVIRONMENTAL FEE ACCOUNT**

**SECTION I: ACCOUNT TYPE** (check one)

- Environmental Fee Program  
(complete sections I, II, III, IV, IX, and X)
- Hazardous Waste Generator Fee Program  
(complete sections I, II, III, VII, IX, and X)
- Occupational Lead Poisoning Prevention Fee Program  
(complete sections I, II, III, V, IX, and X)
- Ballast Water Management Fee Program  
(complete sections I, II, III, VI, IX, and X)
- Integrated Waste Management Fee Program  
(complete sections I, II, III, VIII, IX, and X)

**SECTION II: BUSINESS IDENTIFICATION INFORMATION** (check one and complete items 1-10)

- Sole Owner
- Corporation
- Limited Liability Company (LLC)
- Limited Liability Partnership (LLP)
- Unincorporated Business Trust
- Husband/Wife Co-Ownership
- Registered Domestic Partnership
- General Partnership
- Limited Partnership (LP)
- Other (describe) \_\_\_\_\_

|   |  |
|---|--|
| 1. NAME OF SOLE OWNER, CORPORATION, LLC, PARTNERSHIP, TRUST, OTHER                            | 2. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)               |
| 3. BUSINESS TRADE NAME/"DOING BUSINESS AS" (DBA) (if any)                                     | 4. CORPORATE (CALIF. SEC. OF STATE NO.), LLC, LLP OR LP NUMBER |
| 5. BUSINESS ADDRESS (street, city, state, zip code) (do not list P.O. Box or mailing service) | 6. BUSINESS TELEPHONE NUMBER<br>(     )                        |
| 7. MAILING ADDRESS (street, city, state, zip code) (if different from business address)       | 8. BUSINESS FAX NUMBER<br>(     )                              |
| 9. BUSINESS EMAIL ADDRESS   | 10. BUSINESS WEBSITE ADDRESS<br>WWW.                           |

**SECTION III: OWNERSHIP INFORMATION** (check one and complete items 11-34)

- Owner/Co-Owners
- Partners
- Registered Domestic Partners
- Corporate Officers
- LLC Officers/Managers/Members
- Trustees/Beneficiaries
- Other (describe) \_\_\_\_\_ (Note: Ownership information only required for a maximum of four individuals.)

|  |   |
|--|---|
| 11. FULL NAME (first, middle, last)  | 12. TITLE                               |
| 13. SOCIAL SECURITY NUMBER (corporate officers excluded)                             | 14. DRIVER LICENSE NUMBER (attach copy) |
| 15. HOME ADDRESS (street, city, state, zip code)                                     | 16. HOME TELEPHONE NUMBER<br>(     )    |
| 17. FULL NAME OF ADDITIONAL OWNER, PARTNER, OFFICER, OR MEMBER (first, middle, last) | 18. TITLE                               |
| 19. SOCIAL SECURITY NUMBER (corporate officers excluded)                             | 20. DRIVER LICENSE NUMBER (attach copy) |
| 21. HOME ADDRESS (street, city, state, zip code)                                     | 22. HOME TELEPHONE NUMBER<br>(     )    |
| 23. FULL NAME OF ADDITIONAL OWNER, PARTNER, OFFICER, OR MEMBER (first, middle, last) | 24. TITLE                               |
| 25. SOCIAL SECURITY NUMBER (corporate officers excluded)                             | 26. DRIVER LICENSE NUMBER (attach copy) |
| 27. HOME ADDRESS (street, city, state, zip code)                                     | 28. HOME TELEPHONE NUMBER<br>(     )    |
| 29. FULL NAME OF ADDITIONAL OWNER, PARTNER, OFFICER, OR MEMBER (first, middle, last) | 30. TITLE                               |
| 31. SOCIAL SECURITY NUMBER (corporate officers excluded)                             | 32. DRIVER LICENSE NUMBER (attach copy) |
| 33. HOME ADDRESS (street, city, state, zip code)                                     | 34. HOME TELEPHONE NUMBER<br>(     )    |

**SECTION IV: ENVIRONMENTAL FEE PROGRAM**

|                           |   |
|---------------------------|---|
| 35. CONTACT NAME          | 36. CONTACT TELEPHONE NUMBER<br>(     )             |
| 37. PAYROLL NUMBER (EDD#) | 38. NUMBER OF EMPLOYEES (California employees only) |

**SECTION V: OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM**

|                           |   |  |                                     |              |
|---------------------------|---|--|-------------------------------------|--------------|
| 39. CONTACT NAME          |   |  | 40. CONTACT PHONE NUMBER<br>(     ) |              |
| 41. PAYROLL NUMBER (EDD#) | 42. NUMBER OF EMPLOYEES (California only) | 43. DATE NUMBER OF EMPLOYEES EXCEEDED NINE |                                     | 44. SIC CODE |

**SECTION VI: BALLAST WATER MANAGEMENT FEE PROGRAM**

|  |  |  |                                     |  |
|--|--|--|-------------------------------------|--|
| 45. VESSEL NAME (list additional vessels separately) |  |  | 46. LLOYD'S OF LONDON NUMBER (LOL#) |  |
| 47. NAME OF AGENT                                    |  |  | 48. AGENT PHONE NUMBER<br>(     )   |  |
| 49. AGENT ADDRESS                                    |  |  | 50. AGENT FAX NUMBER<br>(     )     |  |

**SECTION VII: HAZARDOUS WASTE GENERATOR FEE PROGRAM**

|                  |  |  |                                     |  |
|------------------|--|--|-------------------------------------|--|
| 51. CONTACT NAME |  |  | 52. CONTACT PHONE NUMBER<br>(     ) |  |
|------------------|--|--|-------------------------------------|--|

**List all sites that generate five (5) tons or more of waste a year**  
(for additional sites use separate sheet of paper)

|                  |  |  |                     |  |
|------------------|--|--|---------------------|--|
| 53. SITE ADDRESS |  |  | 54. SITE EPA NUMBER |  |
| 55. SITE ADDRESS |  |  | 56. SITE EPA NUMBER |  |
| 57. SITE ADDRESS |  |  | 58. SITE EPA NUMBER |  |

**SECTION VIII: INTEGRATED WASTE MANAGEMENT FEE INFORMATION REQUIRED**

|   |  |  |                 |  |
|---|--|--|-----------------|--|
| 59. OWNER NAME IF DIFFERENT THAN OPERATOR |  |  | 60. SWIS NUMBER |  |
|---|--|--|-----------------|--|

**SECTION IX: FINANCIAL AND RECORD KEEPING INFORMATION**

|  |  |  |   |  |
|--|--|--|---|--|
| 61. NAME OF BANK OR OTHER FINANCIAL INSTITUTION<br><input type="checkbox"/> Business <input type="checkbox"/> Personal <input type="checkbox"/> Both |  |  | 62. BANK BRANCH LOCATION AND ACCOUNT NUMBER |  |
| 63. NAME OF MERCHANT CREDIT CARD PROCESSOR (if you accept credit cards)  |  |  | 64. MERCHANT CARD ACCOUNT NUMBER<br>(     ) |  |
| 65. NAME OF PERSON MAINTAINING YOUR RECORDS  |  |  | 66. PHONE NUMBER<br>(     )                 |  |
| 67. LOCATION OF RECORDS (street, city, state, zip code)  |  |  | 68. FAX NUMBER<br>(     )                   |  |

**SECTION X: CERTIFICATION**

**Corporate Officers, LLC Managing Members, Partners, or Owners must sign below (no more than 4 required).**

*I am duly authorized to sign the application and certify that the statements made are correct to the best of my knowledge and belief.*

|                         |               |      |
|-------------------------|---------------|------|
| NAME (typed or printed) | SIGNATURE<br> | DATE |
| NAME (typed or printed) | SIGNATURE<br> | DATE |
| NAME (typed or printed) | SIGNATURE<br> | DATE |
| NAME (typed or printed) | SIGNATURE<br> | DATE |

**FOR BOARD USE ONLY**

| FORMS  | PUBLICATIONS  | REGULATIONS                              | ACCOUNT NUMBER ISSUED |
|--|---|--|-----------------------|
| <input type="checkbox"/> BOE-501-BWF <input type="checkbox"/> BOE-501-HG<br><input type="checkbox"/> BOE-501-EF <input type="checkbox"/> BOE-501-HGP<br><input type="checkbox"/> BOE-501-FGP <input type="checkbox"/> BOE-501-LA<br><input type="checkbox"/> BOE-501-FHG <input type="checkbox"/> BOE-501-NW<br><input type="checkbox"/> BOE-501-HD <input type="checkbox"/> BOE-501-SQ<br><input type="checkbox"/> BOE-501-HF | <input type="checkbox"/> PUB 90<br><input type="checkbox"/> PUB 94<br><input type="checkbox"/> PUB 69 | <input type="checkbox"/> REGULATION 3000 | ASSIGNED BY:          |

## Where can I get help?

You may have questions about how environmental fees apply to your business operations. For assistance, please take advantage of the resources listed below.

### WEBSITE

[www.boe.ca.gov](http://www.boe.ca.gov)

You can log onto our website at [www.boe.ca.gov](http://www.boe.ca.gov) for additional information. For example, you can find a description of the fee programs we administer and more information on which fees your business may be subject to. You can download numerous publications—such as laws, regulations, pamphlets, and policy manuals—that will help you understand how the law applies to your business. You can verify a permit or license online, review important notices, read about upcoming Taxpayers' Bill of Rights hearings, and obtain information on BOE addresses and telephone numbers.

Another good resource—especially for starting businesses—is the California Tax Information Center at [www.taxes.ca.gov](http://www.taxes.ca.gov).

### WRITTEN TAX ADVICE

It is best to get tax and fee advice from us in writing. You may not have to pay tax, fee, penalty, or interest charges if we determine you did not correctly report taxes or fees because you reasonably relied on our written advice regarding a transaction. For this relief to apply, your request for advice must be in writing, identify the taxpayer or fee payer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

This protection is not available for advice we give in person or over the phone.

Send your request for written advice to:

Environmental Fees Division, MIC:57  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0057

### INFORMATION CENTER

**800-400-7115**

TDD/TTY: 800-735-2929

Customer service representatives are available from 8 a.m. through 5 p.m., Pacific time, Monday-Friday, except state holidays.

**Faxback service.** Call 800-400-7115 to order fax copies of selected forms and notices. Choose the automated services fax option. This service is available 24 hours a day.

**Translator services.** We provide bilingual services for persons who need assistance in a language other than English.

### ENVIRONMENTAL FEES DIVISION

**916-323-9555**

Environmental Fees Division staff are available to answer your registration or tax and fee questions from 8 a.m. through 5 p.m., Pacific time, Monday-Friday, except state holidays.

### TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with us, please contact the Taxpayers' Rights Advocate Office for help at 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you can write to:

Taxpayers' Rights Advocate Office, MIC:70  
State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0070

To obtain a copy of publication 70, *Understanding Your Rights as a California Taxpayer*, please visit our website or call our Information Center.

# California Environmental Fees Account Application Privacy Notice

## Information Provided to the Board of Equalization

We ask you for this information so that we can administer the state laws listed below:

- Ballast Water Management Fee (Marine Invasive Species) (Revenue and Taxation Code (R & TC) sections 44000-44008, 55001-55381, Public Resources Code (PRC) sections 71200-71271)
- Hazardous Substances Tax (R & TC sections 43001-43651, H & SC sections 25174-25174.11, 25205.1-25205.23) includes the environmental fee, generator fee, disposal fee, facility fee, and activity fee
- Integrated Waste Management Fee (R & TC sections 45001-45984, PRC sections 40000-48008)
- Occupational Lead Poisoning Prevention Fee (R & TC sections 43001-43651, H & SC sections 105190, 105195)
- Water Rights Fee (R & TC sections 55001-55381, Water Code sections 1525-1560)

The BOE collects these fees under the Fee Collection Procedures Law, Part 30 (commencing with section 55001) and the Hazardous Substances Tax Law, Part 22 (commencing with section 43001) of Division 2 of the Revenue and Taxation Code. We will use the information you provide to determine whether you are paying the correct amount of tax or fee and to collect any amount you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code section 405(c)(2)(C)(i)]).

### What happens if I don't provide the information?

If your application is incomplete, we may not be able to complete the registration process. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us false or incorrect information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support any claim for credit, exclusion, or adjustment, we may not allow it. You may end up owing more taxes and fees or receiving a smaller refund.

### Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain other government agencies.

With your written permission, we may release information regarding your account to anyone you designate.

### We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Internal Revenue Service.
- State of California government agencies and officials: Air Resources Board, Department of Toxic Substances Control, Employment Development Department; California Department of Health Services; the California State Lands Commission; California Highway Patrol; California Integrated Waste Management Board, California Parent Locator Service, State Water Resources Control Board.
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

### Can I review my records?

Yes. If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download it from the Internet at [www.boe.ca.gov](http://www.boe.ca.gov) (look under "Forms & Publications") or order a copy from our Taxpayer Information Section at 800-400-7115.

### Who is responsible for maintaining my records?

The Chief of Environmental Fees Division, whom you may contact by calling 916-323-9555 or writing to the address shown below:

**Chief, Environmental Fees Division, MIC:48**  
450 N Street  
Sacramento, CA 95814-0048