

**COMMERCIAL FEED
INSPECTION TONNAGE TAX
REPORT AND PAYMENT**
513-012 (Rev. 12/2024)

State of California
Department of Food and Agriculture
Commercial Feed Regulatory Program
1220 N Street, Sacramento, CA 95814
(916) 900-5022



REPORTING PERIOD: _____ **through** _____

DELINQUENT AFTER _____

FIRM ID:
LICENSE ID:

MAKE CHECK PAYABLE TO:
CDFA, FLD-434
MAIL THE ORIGINAL WITH PROPER REMITTANCE TO:
CDFA, ISD, FFLDRS
P.O. BOX 942875
SACRAMENTO, CALIFORNIA 94271-2875

TAXABLE TONS OF COMMERCIAL FEED SOLD DURING THE QUARTER

ELIGIBLE HUMAN FOOD BY-PRODUCTS (DIVERSION) PER 3 CCR 2750(e)(1)

Reference Page 4 for a list of human food by-products eligible for reduced tonnage tax. All Feed Types, Feed Categories, and Species Intended must be classified on Page 3.

Taxable tons of **eligible human food by-products** sold during the quarter: _____ tons

Reduced inspection tonnage tax due at _____ cents per ton: \$ _____

ALL OTHER TYPES OF COMMERCIAL FEED PER 3 CCR 2750(a)

All Feed Types, Feed Categories, and Species Intended must be classified on Page 3.

Taxable tons of **all other types of commercial feed** sold during the quarter: _____ tons

Inspection tonnage tax due at _____ cents per ton: \$ _____

LATE FEES FOR DELINQUENT REPORTS PER 3 CCR 2750(b)(1)

Delinquent reports for zero (0) tons: Add \$100 late fee. Delinquent reports for less than 10,000 tons: Add \$200 late fee. Delinquent reports for more than 10,000 tons: Add \$500 late fee.

Delinquent report fee: \$ _____

LATE FEES FOR DELINQUENT PAYMENTS PER 3 CCR 2750(b)(2)

Payments 1-12 months delinquent: Add 15% of the amount past due. Payments more than 12 months delinquent: Add 15% of the amount past due plus 1% for each additional month delinquent.

Delinquent payment fee: \$ _____

TOTAL AMOUNT DUE WITH THIS REPORT: \$ _____

Sign and mail original with proper remittance.

Printed Name of Authorized Representative Official Title Date

Signature of Authorized Representative Email Address Telephone Number

OUT OF BUSINESS: Authorized Representative certifies that as of _____ (date) licensee is no longer doing business in California (*provide name, signature, and phone above*)

FEED TYPE & Feed Category

BY-PRODUCTS (OILSEED MEALS/HULLS/ETC.)

- Almond Hulls
- Almond Hulls & Shell
- Bean/Pea By-Product
- Beet Pulp/By-Product
- Canola Meal
- Corn By-Product
- Cottonseed (Whole, Cracked)
- Cottonseed Hulls/By-Product
- Cottonseed Meal
- Dried Milk/Dairy By-Product
- Grain Screenings
- Grape Pomace
- Molasses
- Molasses By-Product (Beet/Cane)
- Linseed Meal
- Nut By-Product
- Olive Meal
- Potato By-Product
- Rice Bran
- Rice By-Product
- Safflower Meal
- Soybean Hulls/By-Product
- Soybean Meal
- Sunflower Meal
- Wheat Mill Run
- Other By-Product (Specify)

ELIGIBLE HUMAN FOOD BY-PRODUCTS (DIVERSION)

- Cull Fruit & Vegetable
- Dried Bakery Product
- Recovered Retail Food
- Restaurant Food Waste
- Brewers' Wet Grain
- Wet Food Processing Waste
- Wet Fruit/Vegetable Pomace/Pulp
- Whey/Dairy By-Products (Liquid)

FATS AND OILS

- Canola Oil
- Yellow Grease
- Other Vegetable Oils (Specify)

FEED ADDITIVES/MICROBIALS/NITROGEN

- Amino Acids
- Direct Fed Microbials
- Enzymes/Fermentation Products/Yeast, etc.
- Non-Protein Nitrogen (Urea)
- Preservatives/Binder/Flavor/etc.
- Type A Medicated Articles
- Other Feed Additive (Specify)

GRAINS (ROLLED/CRIMPED/GROUND) & SEEDS

- Barley
- Corn
- Millet
- Mixed Grains (Corn/Barley Mix)
- Oats
- Rice/Broken Rice
- Sunflower Seeds
- Wheat
- Other Grains/Seeds (Specify)

INDUSTRIAL BY-PRODUCTS (ETHANOL)

- Corn Oil
- Distiller's Corn Solubles
- Dried Distiller's Grains
- Glycerin
- Wet Distiller's Grains
- Other Industrial (Specify)

MANUFACTURED HAY/GRASS PRODUCTS

- Hay/Grass Cubes
- Hay/Grass By-Products
- Hay/Grass Pellets
- Other Manufactured Hay (Specify)

MEAT/ANIMAL DERIVED & INSECT PRODUCTS

- Animal Fat and Tallow
- Chicken Meal
- Distressed/Salvage Pet Food
- Dried Poultry Litter
- Feather Meal
- Fish Meal
- Insect Products (Specify)
- Lamb
- Meat and Bone Meal (Non-Ruminant)
- Meat and Bone Meal (Ruminant)
- Meat
- Poultry By-Products
- Other Animal Product (Specify)

MIXED/FORMULA FEED (2+ INGREDIENTS)

- Formula/Mixed Feed (Non-Medicated)
- Formula/Mixed Feed (Medicated)
- Liquid Feed (Non-Medicated)
- Liquid Feed (Medicated)
- Milk Replacer (Non-Medicated)
- Milk Replacer (Medicated)

VITAMIN/MINERAL/PREMIUM/SUPPLEMENT

- Mineral Ingredient (Specify)
- Supplement/Concentrate
- Vitamin Ingredient (Specify)
- Vitamin/Mineral Premix (Non-Medicated)
- Vitamin/Mineral Premix (Medicated)

SPECIES INTENDED

- Aquaculture/Fish
- Bee
- Beef Cattle/Heifer/Calves
- Dairy Cattle/Heifer
- Dairy Calves/Veal
- Exotic (Ratite/Camelid/Deer/etc.)
- Gamebirds (Quail/Pheasant/etc.)
- Horse/Equine
- Insects
- Poultry (Chicken/Turkey/Duck)
- Sheep/Goat
- Small Animal (Rabbit, etc.)
- Swine/Hogs
- Multiple Species (Specify)
- Unknown

-----FOLLOW THESE INSTRUCTION TO SWITCH TO PAPERLESS! -----

The Commercial Feed Regulatory Program (CFRP) is encouraging all users to go paperless. Signing up for an ExtraView account will allow your company to renew your commercial feed licenses and submit quarterly tonnage reports online quickly and easily. It will also ensure your company receives important licensing and tonnage notices via email.

In order to assist the CFRP in a smooth transition, please follow the instructions below to get started. Once your account is created, you will automatically receive your commercial feed license renewals and tonnage tax reports electronically.

1. Go to CDFA's Commercial Feed Regulatory Program homepage:

<https://www.cdfa.ca.gov/is/fldrs/CommercialFeedReg.html>

2. Click on the button for the ExtraView Database:

<https://inspect.cdfa.ca.gov>

3. Select "Enroll New User", and enter all your firm's information, including the Federal Tax ID number.

4. You will then receive a User ID and Password via email to access your account in ExtraView. Once your user registration is approved, it will be linked to the firm's existing account.

5. Once approved, you will become the "Originator", and will receive all correspondence for your firm via email, including license renewals and tonnage reporting. You can create numerous users for the account; however, only the Originator will receive correspondence from CFRP.



Resources regarding how to use the ExtraView database are provided on our website and within the database. For additional information, questions or concerns regarding this transition, please contact the CFRP at (916) 900-5022 or fldrsdb@cdfa.ca.gov.

APPLICABLE COMMERCIAL FEED LAWS AND REGULATIONS

Food and Agricultural Code, Section 15061. (a) An inspection tonnage tax at the maximum rate of twenty-five cents (\$0.25) per ton of commercial feed sold, except whole grains, and whole hays when unmixed, shall be paid to the secretary by any person who distributes commercial feed to a consumer-buyer in this state. The distributor shall also pay an inspection tonnage tax for purchased commercial feed fed to the distributor's own animals.

California Code of Regulations, Title 3, Section 2750. Tax Payment. (a) The inspection tonnage tax on packaged commercial feed sold or distributed in California shall be paid by the licensee whose name appears on the label as the manufacturer, guarantor, or distributor. The inspection tonnage tax on bulk commercial feed sold or distributed in California shall be paid by the last licensee selling or distributing the commercial feed to a consumer buyer.

(b) Reports of taxable sales shall be made quarterly to the director not later than one calendar month after March 31, June 30, September 30, and December 31 on a form furnished by the director. Quarterly reports and payments become delinquent on May 1, August 1, November 1, and February 1, for the respective preceding quarter.

(1) Delinquent reports shall be subject to the following late fees based on the amount of tonnage sold or distributed during the quarter.

(A) Delinquent reports for zero tons sold or distributed shall be subject to a late fee of \$100.

(B) Delinquent reports for less than 10,000 tons sold or distributed shall be subject to a late fee of \$200.

(C) Delinquent reports for greater than or equal to 10,000 tons sold or distributed shall be subject to a late fee of \$500

(2) Delinquent payments shall be subject to a late fee of 15 percent of the amount past due. Payments more than 12 months delinquent shall be assessed an additional late fee of one percent per month of the amount past due.

(c) A completed tax report must be filed for each quarter whether or not taxable sales have been made in that period.

(d) Each licensee shall keep accurate records of sales of commercial feed which shall be available for examination by the director and shall include the date of sale, to whom sold, the name and net weight of the product sold. The records shall be maintained to support the reports for the previous three (3) years.

(e) Eligible human food by-products that are diverted to animal feed without further manufacturing/processing beyond what is stated in the ingredient definition are subject to reduced inspection tonnage tax set by the Secretary. Firms shall be exempt from paying inspection tonnage tax on the first one thousand (1,000) tons of human food by-products diverted to animal feed during the license period as defined in Section 15054 of the Food and Agricultural Code.

(1) Eligible human food by-products include the following recognized official names of ingredients as defined in Article 14 of this subchapter:

(A) Brewers Products: Brewers Wet Grains and Brewers Liquid Yeast.

(B) Human Food By-products: Cereal Food Fines, Cull Fruit or Vegetables, Dried Bakery Product, Wet Food Processing Waste, Restaurant Food Waste, and Recovered Retail Food.

(C) Milk Products: Condensed Whey Permeate, Condensed Whey Product, Condensed Delactosed Whey Permeate, Dairy Food By-products, and Whey.

Note: Authority cited: Sections 407 and 14902, Food and Agricultural Code. Reference: Sections 15061 and 15062, Food and Agricultural Code.