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# California Department of Food and Agriculture Commercial Feed Tonnage Tax Reporting Guide

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## Introduction to the Commercial Feed Tonnage Reporting Guide

The California Department of Food and Agriculture (CDFA) Commercial Feed Regulatory Program (CFRP) has made changes to the commercial feed licensee tonnage tax reporting and license requirements to streamline the user process and enhance the integrity of the data reported. This document will help users navigate the database for tonnage tax reporting.

For help determining who is responsible for reporting and paying the inspection tonnage tax, view our infographic:

[https://www.cdfa.ca.gov/is/ffldrs/docs/Who\\_pays\\_Commercial\\_Feed\\_Inspection\\_Tonnage\\_Tax.pdf](https://www.cdfa.ca.gov/is/ffldrs/docs/Who_pays_Commercial_Feed_Inspection_Tonnage_Tax.pdf)

Any questions that are not answered within this document can be brought to the attention of the Commercial Feed Regulatory Program at [feed\\_lvstk@cdfa.ca.gov](mailto:feed_lvstk@cdfa.ca.gov) or by calling (916) 900-5022 and asking for help with commercial feed tonnage reporting.

The following changes are currently in effect:

- Expanded and specified reporting:
  - Feed Type
  - Feed Category
  - Intended species
- Reduced tonnage tax for diversion of *Eligible* Human Food By-Products, as are exclusively listed in Title 3 of the California Code of Regulations (3 CCR) Section 2750(e)(1).
  - Cull Fruit and Vegetable
  - Dried Bakery Product
  - Recovered Retail Food
  - Restaurant Food Waste
  - Wet Brewers' Grain
  - Liquid Brewer's Yeast
  - Wet Food Processing Waste
  - Wet Fruit/Vegetable Pomace/Pulp
  - Whey/Dairy By-products (Liquid)
- Find more information regarding eligible human food by-products at:

[https://www.cdfa.ca.gov/is/ffldrs/pdfs/Human\\_Food\\_Waste\\_Byproducts\\_Definitions.pdf](https://www.cdfa.ca.gov/is/ffldrs/pdfs/Human_Food_Waste_Byproducts_Definitions.pdf)

These changes provide data that illustrates the vital role and dynamics of California's animal feed industry. Following the guidance step-by-step through the new updates will help to ensure an easy and efficient tonnage tax reporting experience and assure the most accurate data is recorded.

## Tonnage Tax

California Food and Agricultural Code (FAC), Section 15061 states that tonnage tax is paid by any person who distributes commercial feed to a consumer-buyer in this State and/or purchased commercial feed fed to the distributor's own animals. 3 CCR Section 2750 requires that reporting and payment are completed quarterly; by April 30, July 31, October 31, and January 31 of each year. All delinquent reporting and payment will have a penalty of 15 percent of the total amount due assessed and late payments exceeding 12 months past due will incur the original 15 percent penalty of the total amount due and an additional penalty of one percent each month the reporting is not paid.

## Incentivized Tonnage

Eligible human food by-products diverted to commercial feed, as defined under 3 CCR Section 2750 that are diverted to animal feed without further manufacturing or processing beyond what is stated in the ingredient definition, will be assessed at a reduced inspection tonnage tax rate of zero (\$0.00) per ton for the first 1,000 tons and half the current tax rate per ton for all tons over 1,000 reported during the license period. Each licensed location diverting human food by-products are eligible for this tonnage tax incentive. License period is defined in Section 15054 of the Food and Agricultural Code; all licenses shall be renewed on July 1 of each year and shall be valid until June 30 of the next year.

## Late Payments

Payments made after the due dates listed below are considered **DELINQUENT** and are subject to a penalty of 15% of the tonnage tax due, added to the total amount payable. Dates below are on a January 1 through December 31 calendar.

Quarter 1 – Tonnage collected January 1 - March 31 is due by April 30

Quarter 2 – Tonnage collected April 1 – June 30 is due by July 31

Quarter 3 – Tonnage collected July 1 – September 30 is due by October 31

Quarter 4 – Tonnage collected October 1 – December 31 is due by January 31

If you are paying for tonnage that is over 12 months past due, an additional penalty of 1% will be added per month, to the amount past due.

## Where to Report Tonnage Information

To access and enter quarterly tonnage from your firm’s homepage, scroll down to the **MILL ASSESSMENT, TONNAGE TAX, OR COMMERCIAL FERTILIZER TONNAGE REPORT** section.

1. Find the row which has the quarter you need to report listed in the **Period** column, and states **Tonnage Tax** in the **Record Type** column.
2. Click the “Edit” button on the left side of that row. This opens a page where you will enter your tonnage information.

MILL ASSESSMENT, TONNAGE TAX, OR COMMERCIAL FERTILIZER TONNAGE REPORT							
	ID #	License ID #	Status #	Period #	Delinquent Date #	Originator #	Record Type #
<a href="#">Edit</a>	805200	409676		2020 Q3	Nov 1, 2020	<a href="#">CHRISTINA TEST</a>	Tonnage Tax
<a href="#">Edit</a>	805201	409676		2020 Q4	Feb 1, 2021	<a href="#">CHRISTINA TEST</a>	Tonnage Tax

At the top of this page is a question: “Do you have tonnage to report?”

- If you **DO NOT** have tonnage to report for the quarter, select “NO”. **Zero reports are required.**

Tonnage Tax Question (Required)

Do you have tonnage to report?  Yes  No

No Tonnage Tax to report. Please certify and update.

- If you **DO** have tonnage to report for the quarter, select “Yes”. This opens a prompt to fill out your tonnage information. Follow the steps in the section titled “**Entering Tonnage Information**”, to fill out tonnage information properly.

Tonnage Tax Question (Required)

Do you have tonnage to report?  Yes  No

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Tonnage Tax (Enter Values In Tons)

\*Disclaimer: A new entry is required for each different type of feed and intended species. To add another entry, click the “Add Another Row” button.

Check to Delete Row	Feed Type	Feed Category	Species Intended	Tonnage (report in Tons)
<input type="checkbox"/>	* None *	* None *	* None *	

Add another Row

- Whether you select YES or NO, there is a second question: “**Do you want to voluntarily report total diversion of by-products to animal feed to be collected for organic waste diversion goals set forth by SB 1383?**”

CA By-product Diversion (Organic Waste) Question

Do you want to voluntarily report total diversion of by-products to animal feed to be collected for organic waste diversion goals set forth by SB 1383?  \* None \*  Yes  No

- This section is to voluntarily report tonnage, which is NOT subject to inspection tonnage tax, and therefore NOT already reported in the previous section. For more information regarding when and how to report in this section, click on the **MORE INFO** link to the right of the question.

s to animal feed to be collected  \* None \*  Yes  No [MORE INFO: Organic Waste Reporting](#)

## Entering Tonnage Information

- Select an answer from the drop-down menus for **Feed Type**, **Feed Category**, and **Species Intended** then enter a value for **Tonnage** to complete one entry (Refer to **Page 7** for a full list of these dropdown options).

*Note:* An entry is considered a line item as pictured below:

Check to Delete Row	Feed Type	Feed Category	Species Intended	Tonnage (report in Tons)
<input type="checkbox"/>	* None *	* None *	* None *	

- To add a **Add another Row** the “Add another Row” button and a new line for an entry will appear.
- For each entry, provide the tonnage amount in tons. The total for all entries will be automatically calculated in the Tonnage Tax Total section.

Tonnage Tax Total

Regular Tonnage Tax Tons	1,387	Tons x Fee/Rate	0.10	Fee Due Regular	\$138.70
Human Food By-Products (Diversion) Tons	124	Tons x Fee/Rate (Diversion)	0.05	Fee Due Diversion	\$0.00
Total Tons	1511				(*Fee Due Diversion* is calculated once Diversion tons are over 1000 per license period)
Human Food By-Products (Diversion) Tons (Prior)		Human Food By-Products (Diversion) Tons (Prior + Current Quarter)	124		

- Add as many entries as needed for different types of feed and if the feed is for different species. (No limit)

The picture below is an example of multiple entries:

Tonnage Tax (Enter Values In Tons)

**\*Disclaimer:** A new entry is required for each different type of feed and intended species. To add another entry, click the "Add Another Row" button.

**\*ATTENTION:** If you are reporting Eligible Human Food By-Products (Diversion), please email us at [ffidsdb@cdfa.ca.gov](mailto:ffidsdb@cdfa.ca.gov) to verify calculations before you process payment through the cart. Do not pay until we have confirmed the amount due. button.

Check to Delete Row	Feed Type	Feed Category	Species Intended	Tonnage (report in Tons)
	Notes/Other Information	Notes/Other Information	Notes/Other Information	
<input type="checkbox"/>	By-products (Oilseed Meals/Hulls/etc.)	Almond Hulls	Dairy Cattle/Heifer	100
<input type="checkbox"/>	By-products (Oilseed Meals/Hulls/etc.)	Grape Pomace	Beef Cattle/Heifer/Calves	10
<input type="checkbox"/>	Industrial By-products (Ethanol)	Dried Distiller's Grains	Dairy Cattle/Heifer	23
<input type="checkbox"/>	Grains (rolled/crimped/ground) & Seeds	Mixed Grains (i.e., corn/barley mix)	Multiple Species (Specify) Dairy and Beef Cattle	1233
<input type="checkbox"/>	Mixed/Formula Feed (2 or more ingredients)	Formula/Mixed Feed (medicated)	Poultry (chicken/turkey/duck)	11
<input type="checkbox"/>	Vitamins/Minerals/Premix/Supplement	Vitamin/Mineral Premix (medicated)	Swine/Hogs	6
<input type="checkbox"/>	Feed Additives/Microbials/Nitrogen	Preservatives/Binders/Flavor/etc.	Unknown	4
<input type="checkbox"/>	Human Food By-Products (Diversion)-Eligible	Brewer's Wet Grain	Beef Cattle/Heifer/Calves	124

Add another Row

## Guidance on Choosing Feed Type and Feed Category

Once you select a **Feed Type** from the drop-down list, a list of options is populated in the **Feed Category** drop down. See example below.

Feed Type	Feed Category
By-products (Oilseed Meals/Hulls/etc.)	* None *
	<ul style="list-style-type: none"> <li>* None *</li> <li>Almond Hulls</li> <li>Almond Hulls &amp; Shell</li> <li>Bean/Pea By-Product</li> <li>Beet Pulp/By-Product</li> <li>Canola Meal</li> <li>Corn By-Product</li> <li>Cottonseed (whole, cracked)</li> <li>Cottonseed Hulls/By-Product</li> <li>Cottonseed Meal</li> <li>Dried Milk &amp; Dairy By-Products (Whey/etc.)</li> <li>Grain Screenings</li> <li>Grape Pomace</li> <li>Linseed Meal</li> <li>Molasses</li> <li>Molasses By-Product (beet/cane)</li> <li>Nut By-Product</li> <li>Olive Meal</li> <li>Potato By-Product</li> <li>Rice Bran</li> </ul>

### Tips for selecting the correct Feed Type and Feed Category:

- View the full list of **Feed Categories**, organized by **Feed Type**, on **Page 7** to determine which **Feed Type** to select for your tonnage.
- If the dropdown list has arrows on the right side, make sure to scroll to see the full list.
- If you still cannot find your specific product, try the following:
  - It may fit under a broader category such as "corn by-product", "dried milk/dairy by-products", or "wet food processing waste".
  - It may be listed as a different common name than how it is referred to in your company.

- CFRP recognized official names of ingredients are listed in Article 14 of the [California Commercial Feed Regulations](#).
- The feed category may be exempt from tonnage tax, for example unprocessed whole grains and whole hays.
- If you cannot find the intended species, please choose the most fitting category based on the examples provided.
  - If the intended species is unlike any of the options, it is possible that the species is exempt from tonnage tax, for example cats and dogs.
- In rare cases, the tonnage may need to be entered using the “Other” Feed Category option, for example peanut meal, or kelp.

***To learn more about possible exemptions view the Commercial Feed Regulatory Webpage for more information or contact [feed\\_lvstk@cdfa.ca.gov](mailto:feed_lvstk@cdfa.ca.gov) for questions.***

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

## FEED TYPE & Feed Category

<p><b>BY-PRODUCTS (OILSEED MEALS/HULLS/ETC.)</b></p> <ul style="list-style-type: none"> <li>• Almond Hulls</li> <li>• Almond Hulls &amp; Shell</li> <li>• Bean/Pea By-product</li> <li>• Beet Pulp/By-product</li> <li>• Canola Meal</li> <li>• Corn By-Product</li> <li>• Cottonseed (Whole, Cracked)</li> <li>• Cottonseed Hulls/ By-product</li> <li>• Cottonseed Meal</li> <li>• Dried Milk/Dairy By-product</li> <li>• Grain Screenings</li> <li>• Grape Pomace</li> <li>• Molasses</li> <li>• Molasses By-product (beet/cane)</li> <li>• Linseed Meal</li> <li>• Nut By-product</li> <li>• Olive Meal</li> <li>• Potato By-product</li> <li>• Rice Bran</li> <li>• Rice By-product</li> <li>• Safflower Meal</li> <li>• Soybean Hulls/By-product</li> <li>• Soybean Meal</li> <li>• Sunflower Meal</li> <li>• Wheat Mill Run</li> <li>• Other By-product (Specify)</li> </ul>	<p><b>HUMAN FOOD BY-PRODUCTS (DIVERSION)</b></p> <ul style="list-style-type: none"> <li>• Cull Fruit &amp; Vegetable</li> <li>• Dried Bakery Product</li> <li>• Recovered Retail Food</li> <li>• Restaurant Food Waste</li> <li>• Brewers' Wet Grain</li> <li>• Wet Food Processing Waste</li> <li>• Wet Fruit/Vegetable Pomace/Pulp</li> <li>• Whey/Dairy By-products (Liquid)</li> </ul>
	<p><b>MANUFACTURED HAY/GRASS PRODUCTS</b></p> <ul style="list-style-type: none"> <li>• Hay/Grass Cubes</li> <li>• Hay/Grass By-products</li> <li>• Hay/Grass Pellets</li> <li>• Other Manufactured Hay (Specify)</li> </ul>
	<p><b>INDUSTRIAL BY-PRODUCTS (ETHANOL)</b></p> <ul style="list-style-type: none"> <li>• Corn Oil</li> <li>• Distiller's Corn Solubles</li> <li>• Dried Distiller's Grains</li> <li>• Glycerin</li> <li>• Wet Distiller's Grains</li> <li>• Other Industrial (Specify)</li> </ul>
	<p><b>FEED ADDITIVES/MICROBIALS/NITROGEN</b></p> <ul style="list-style-type: none"> <li>• Amino Acids</li> <li>• Direct Fed Microbials</li> <li>• Enzymes/Fermentation Products/Yeast, etc.</li> <li>• Non-Protein Nitrogen (Urea)</li> <li>• Preservatives/Binder/Flavor/etc.</li> <li>• Type A Medicated Articles</li> <li>• Other Feed Additive (Specify)</li> </ul>
<p><b>GRAINS (ROLLED/CRIMPED/GROUND) &amp; SEEDS</b></p> <ul style="list-style-type: none"> <li>• Barley</li> <li>• Corn</li> <li>• Millet</li> <li>• Mixed Grains (i.e., corn/barley mix)</li> <li>• Oats</li> <li>• Rice/Broken Rice</li> <li>• Sunflower Seeds</li> <li>• Wheat</li> <li>• Other Grains/Seeds (Specify)</li> </ul>	<p><b>MEAT/ANIMAL DERIVED &amp; INSECT PRODUCTS</b></p> <ul style="list-style-type: none"> <li>• Chicken Meal</li> <li>• Destressed/Salvage Pet Food</li> <li>• Dried Poultry Litter</li> <li>• Feather Meal</li> <li>• Fish Meal</li> <li>• Insect Products (Specify)</li> <li>• Lamb</li> <li>• Meat and Bone Meal (Non-Ruminant)</li> <li>• Meat and Bone Meal (Ruminant)</li> <li>• Meat</li> <li>• Poultry By-products</li> <li>• Other Animal Product (Specify)</li> </ul>
<p><b>MIXED/FORMULA FEED (2 or more ingredients)</b></p> <ul style="list-style-type: none"> <li>• Formula/Mixed Feed (non-medicated)</li> <li>• Formula/Mixed Feed (medicated)</li> <li>• Liquid Feed (non-medicated)</li> <li>• Liquid Feed (medicated)</li> <li>• Milk Replacer (non-medicated)</li> <li>• Milk Replacer (medicated)</li> </ul>	<p><b>VITAMIN/MINERAL/PREMIUM/SUPPLEMENT</b></p> <ul style="list-style-type: none"> <li>• Mineral Ingredient (Specify)</li> <li>• Supplement/Concentrate</li> <li>• Vitamin Ingredient (Specify)</li> <li>• Vitamin/Mineral Premix (non-medicated)</li> <li>• Vitamin/Mineral Premix (medicated)</li> </ul>
<p><b>FATS AND OILS</b></p> <ul style="list-style-type: none"> <li>• Animal Fat and Tallow</li> <li>• Canola Oil</li> <li>• Other Vegetable Oils (Specify)</li> <li>• Yellow Grease</li> </ul>	

\*Highlighted feed categories are those designated in 3 CCR Section 2750(e)(1) as eligible human food by-products and are subject to reduced inspection tonnage tax.

## When Notes/Other Information is Required

If the **Feed Category** or **Species Intended** selection shows “(Specify)” or “Other”, an explanation for this selection is required. A text box pop-up will show up in that column and must be completed to proceed. See examples below:

The image shows two examples of form fields where a 'Notes/Other Information' text box is required. In the first example, under the 'Species Intended' section, the dropdown menu is set to 'Multiple Species (Specify)', and the text box below it contains 'Dairy and Beef Cattle'. In the second example, under the 'Feed Category' section, the dropdown menu is set to 'Other Vegetable Oils (Specify)', and the text box below it contains 'Linseed Oil'. Red circles highlight the '(Specify)' text in both dropdown menus.

## Explanation of Feed Types and Categories

This section is to provide guidance on common areas of mistakes in reporting the appropriate feed type and feed category.

### Other (Specify)

- This option within a Feed Type is to only be used when your Feed Category is not in the list (Please refer to **Page 7** to find where your feed category is).

### BY-PRODUCTS (OILSEED MEAL/HULLS/ETC.)

- Almond Hulls and Almond Hull & Shell can be found under By-products (Oilseed Meals/Hulls/etc.) and DO NOT fall under Human Food By-Products (Diversion) definitions.
- Corn By-product may include other by-products of corn not already listed as a feed category, such as hominy or corn gluten feed (NOT grain screenings, distiller’s grains, corn oil, corn solubles).
- Cottonseed Hulls/By-product may include other by-products of cottonseed not already listed as a feed category, such as cottonseed hulls (NOT whole cottonseed or cottonseed meal).
- Dried Milk/Dairy By-product may include any and all dried (not liquid) by-products from milk, cheese, or other dairy production such as dried whey, dried skim milk, cheese, etc.
- Grape Pomace does NOT fall under “Human Food By-products (Diversion) - Wet Fruit/Vegetable Pomace/Pulp” due to the moisture requirements not being met.
- Molasses By-product may include other by-products (NOT molasses itself) of sugar beet or sugar cane processing.
- Rice By-product may include other by-product of rice not already listed as a feed category, such as rice mill by-product or rice hulls (NOT rice bran).
- Soybean Hulls/By-product may include other by-product of soybeans not already listed as a

feed category, such as soybean hulls (NOT soybean meal).

## **GRAINS (WHOLE/CRIMPED/GROUND) & SEEDS**

- This feed type applies to processed grains since unprocessed whole grains such as whole corn and whole oats are exempt from inspection tonnage tax.
- Mixed Grains refers to a mixture of 2 or more grains together with no other added ingredients or by-products.

## **MEAT/ANIMAL DERIVED PRODUCTS & INSECT PRODUCTS**

- These are products that come from an animal (i.e., meat and bone meal, dried poultry litter, black soldier fly larvae, etc.).

## **MIXED/FORMULA FEED (2 or more ingredients)**

- This Feed Type is where all products containing a mixture of 2 or more ingredients should be reported, except for vitamin/mineral pre-mixes or specialty supplements.
- Each selection is followed by (medicated) or (non-medicated), be sure to report medicated feeds separately from non-medicated feed.
- Liquid Feed refers to formulated liquid molasses mixtures with ingredients added to molasses.
- Milk Replacer refers to powder products intended to be mixed with water and bottle fed to young animals.
- All other mixed feeds besides liquid and milk replacer are considered Formula/Mixed Feed.

## **HUMAN FOOD BY-PRODUCTS (DIVERSION)**

- Any tonnage reported under the Human Food By-Products “Feed Type” is required to meet one of the definitions of Wet Food Processing Waste, Recovered Retail Food, Restaurant Food Waste, or Cull Fruits and Vegetables or fall under the Additional Diversion By-products categories. The full list and definitions can be found here: [Human Food Waste By-products Definitions and Label Requirement \(ca.gov\)](#).

## **MANUFACTURED HAY/GRASS PRODUCTS**

- Whole (baled) unmixed and unprocessed hays are exempt from inspection tonnage tax.

## **FEED ADDITIVE/MICROBIALS/NITROGEN**

- Choose a Feed Category which best matches your product. The options listed are only examples.

## **VITAMIN/MINERAL/PREMIX/SUPPLEMENT**

- Mineral ingredient refers to a single ingredient, such as calcium carbonate.
- Vitamin ingredient refers to a single ingredient, such as Vitamin A.
- Vitamin/Mineral premixes are concentrated mixtures of vitamins and minerals intended for further manufacturing of feed. Select medicated or non-medicated.
- Supplement/Concentrate is a mixed feed that is very concentrated in certain nutrients and intended to be fed in small quantities.

## Final Steps for Filling Out Tonnage

Once all tonnage information is entered a review is recommended to be sure all required sections have been completed and verify that your tonnage fee is calculated correctly under the **Fee Schedule** section. The total reflected here will be added to your cart for payment.

Fee Schedule



Period	2022 Q1	Begin Date	Jan 1, 2022	Expire Date	Mar 31, 2022
Fee/Rate	0.100				
Fee/Rate(Diversion)	0.050				
Fee Due	\$138.70				
Total Due	\$138.70				

Additional documentation can also be included with your tonnage reporting information by uploading them to the Attachments section at the bottom of the page. To add attachments, refer to the steps below:

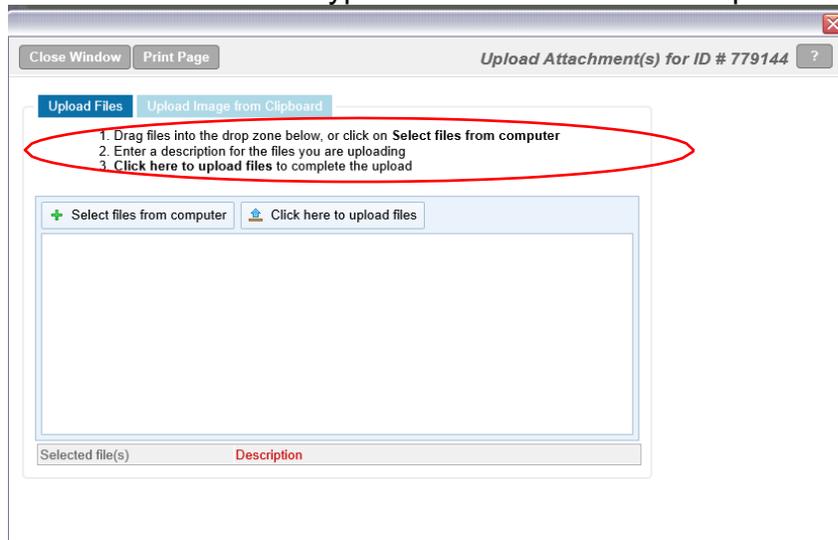
1. Click the Add button and a window to upload a file will pop up.
  - Accepted uploads are file documents or clipboard images

Attachments

[Add](#)

Thumbnail	File Description	File Name	File Size	Created By	Attachment Content Type	Date Created
-----------	------------------	-----------	-----------	------------	-------------------------	--------------

2. To upload a file document or image, first select which type at the top of the window in blue. Once type is selected follow the steps outlined.



Close Window Print Page Upload Attachment(s) for ID # 779144 ?

Upload Files Upload Image from Clipboard

1. Drag files into the drop zone below, or click on Select files from computer  
2. Enter a description for the files you are uploading  
3. Click here to upload files to complete the upload

+ Select files from computer Click here to upload files

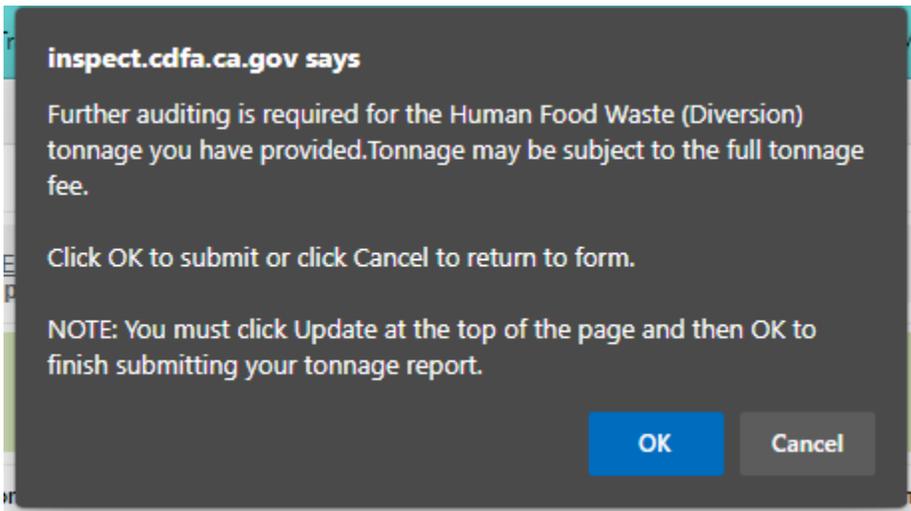
Selected file(s) Description

3. Once the upload is complete, select the "Update" option before closing the page. There are "Update" options at the top or the bottom of the page shown by the buttons pictured below:



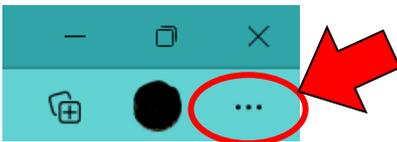
Update Update & Continue Close Print Page

If you are reporting Human Food By-products (Diversion), you will see a pop-up message when you go to submit your tonnage report that looks like the picture below. Make sure to read the message carefully and select the best option for you.

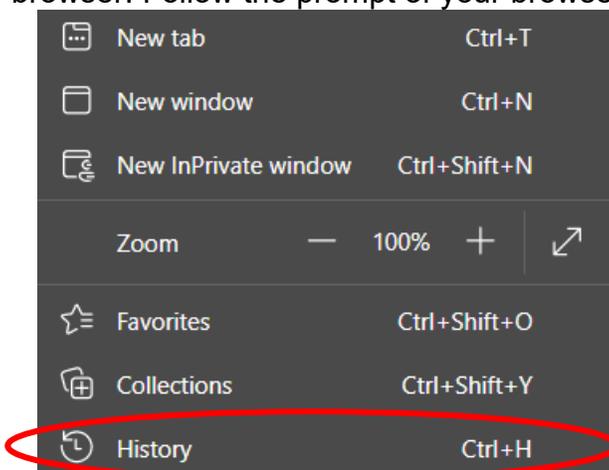


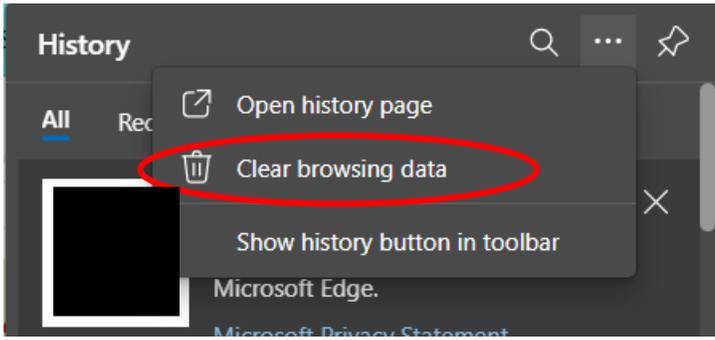
## Troubleshooting

If you find that you are having issues with the database, for example the totals are not calculating correctly, then clearing your cache on your browser is a great place to start. To clear your cache, find the settings on your browser, typically the symbol for settings is three dots pictured here. Sometimes it can also be three vertical dots.



Go to History and look for the option of Clear Browsing Data. This is different between each browser. Follow the prompt of your browser.





If this does not clear the issue, please reach out to email address listed at the bottom of the ExtraView webpage: **Report problems to** [ffldrsdb@cdfa.ca.gov](mailto:ffldrsdb@cdfa.ca.gov).