

USER USE FUEL TAX RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
MOTOR CARRIER OFFICE
PO BOX 942879
SACRAMENTO CA 94279-0065

**READ INSTRUCTIONS
BEFORE PREPARING**

		REPORT WHOLE UNITS/GALLONS ONLY				
		A COMPRESSED NATURAL GAS (Units)	B LIQUEFIED NATURAL GAS (Units)	C LIQUEFIED PETROLEUM GAS (Gallons)	D ALCOHOL FUELS (Gallons)	E KEROSENE, DISTILLATE & STOVE OIL (Gallons)
1.	Fuel from your bulk storage placed in fuel tanks of motor vehicles operated by you <i>(include fuel furnished to a lessee of your vehicles)</i>					
2.	Fuel purchased and delivered into fuel tanks of motor vehicles operated by you <i>(include fuel purchased by you for a lessee of your vehicles)</i>					
3.	Total units/gallons of fuel used in motor vehicles <i>(add lines 1 and 2)</i>					
4.	Total nontaxable use of fuel <i>(enter from Schedule A, line A6)</i>					
5.	Taxable fuel used <i>(subtract line 4 from line 3)</i>					
6.	Tax rate per unit/gallon	\$	\$	\$	\$	\$
7.	Tax due <i>(multiply line 5 by the applicable tax rate shown on line 6)</i>	\$	\$	\$	\$	\$
8.	California use fuel tax paid to vendors on fuel included in line 3 <i>(retain invoices)</i>	\$	\$	\$	\$	\$
9.	Balance of tax <i>(subtract line 8 from line 7; if line 8 is greater than line 7, enter a minus sign [-])</i>	\$	\$	\$	\$	\$
10.	Total tax due or refund claimed <i>(add columns A, B, C, D, and E of line 9)</i> <i>If claiming a refund, enter the amount as a negative number. Do not claim credit on future returns; a refund will be processed.</i>					\$
11.	Penalty <i>[multiply line 10 by 10% (0.10) if payment made or return filed after the due date shown above]</i>				PENALTY	\$
12.	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	\$
13.	TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 10, 11, and 12)</i>					\$

<i>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.</i>		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE ()	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.



SCHEDULE A - NONTAXABLE USE OF FUEL

		REPORT WHOLE UNITS/GALLONS ONLY				
<i>NOTE: ONLY FUEL INCLUDED ON LINE 3 OF THE RETURN CAN BE CLAIMED ON LINES A1 THRU A6.</i>		A COMPRESSED NATURAL GAS (Units)	B LIQUEFIED NATURAL GAS (Units)	C LIQUEFIED PETROLEUM GAS (Gallons)	D ALCOHOL FUELS (Gallons)	E KEROSENE, DISTILLATE & STOVE OIL (Gallons)
A1.	Fuel used in vehicles operated outside California					
A2.	Fuel used in vehicles operated off-highway in California					
A3.	Fuel used on highways in California under jurisdiction of U.S. Department of Agriculture					
A4.	Compressed natural gas, liquefied natural gas, and liquefied petroleum gas used in vehicles for which the annual flat rate tax has been paid					
A5.	Other nontaxable use of fuel <i>(please describe)</i>					
A6.	Total nontaxable use of fuel <i>(add lines A1 thru A5; enter on line 4 of return)</i>					

INSTRUCTIONS FOR USER USE FUEL TAX RETURN

Payments: To make your payment online, go to our website at www.boe.ca.gov and select the "Make a Payment" tab. You can also pay by credit card on our website, or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

GENERAL INFORMATION

Fuel users must file this return to report use of the following types of fuels (when used in the fuel tanks of motor vehicles):

- Compressed natural gas (CNG)
- Liquefied natural gas (LNG)
- Liquefied petroleum gas (LPG)
- Alcohol fuels containing not more than 15 percent (0.15) gasoline or diesel fuel (for example, ethanol and methanol)
- Kerosene, distillate, and stove oil
- Any fuel used or suitable for use in motor vehicles, other than fuel subject to the diesel fuel tax or the motor vehicle fuel tax (for example, gasoline and blended fuels with more than 15 percent (0.15) gasoline are subject to the motor vehicle fuel tax and, as a result, are not subject to use fuel tax)

Pursuant to Revenue and Taxation Code (R&TC) section 8608 and 8701, you must have a user use fuel permit and file returns if you operate on California highways a vehicle that weighs, unladen, over 7,000 pounds and is powered by fuels described above. Returns are also required to be filed by the owners/operators of vehicles that use the above fuels in commercial vehicles weighing less than 7,000 pounds who are paying the annual flat rate tax. Additionally, annual flat rate decal holders must provide written representation to their fuel vendors that the annual flat rate tax has been paid and that the fuel seller is not liable for collecting and paying those taxes.

FILING REQUIREMENTS

Pursuant to (R&TC) section 8752, users of fuel subject to the use fuel tax must file returns. The return and payment are due on the last day of the month following the end of the reporting period. Payments should be made payable to the State Board of Equalization. A return must be filed for each period even though no fuel may have been used during the period. If no fuel was used write the word "none" on line 3. Users of fuel subject to the tax shall obtain from the vendor of the fuel and retain in their files an invoice for each delivery of such fuel into the fuel tank or tanks of each vehicle operated by them and for each delivery into their bulk storage tank or tanks. Users should keep as part of their records a detail of figures upon which are based the totals set forth on their returns to the Board (Regulation 1332).

- Line 1.** Enter the number of units or gallons of fuel withdrawn from your bulk storage facilities during this reporting period that were placed in the fuel tanks of motor vehicles operated by you in California or partly in and partly out of California. Include fuel used by a lessee of your vehicles if you are responsible for furnishing the fuel (see Regulation 1304, User). Report whole units or whole gallons only. Round off tenths of units to the nearest whole unit. Round off tenths of gallons to the nearest whole gallon. "Bulk storage" includes fuel stored in drums, barrels, tanks or other storage facilities, except fuel supply tanks of vehicles.
- Line 2.** Enter the number of units or gallons of fuel purchased and delivered into fuel tanks of motor vehicles operated by you. Include purchases both in and out of California.
- Line 3.** Add lines 1 and 2.
- Line 4.** Enter the number of units or gallons of fuel used in a nontaxable manner from line A6 of Schedule A. Only fuel included in line 3 can be claimed on line 4.
- Line 5.** Subtract line 4 from line 3.
- Line 6.** Tax rate per unit/gallon.
- Line 7.** Multiply line 5 by the applicable tax rate shown in line 6.
- Line 8.** Enter the amount of California use fuel tax paid to the vendor at time of purchase of fuel in California for the fuel that is included in line 3. Do not include the federal fuel tax or state and local sales and use taxes.
- Line 9.** Subtract line 8 from line 7 and enter the difference on line 9. This is the amount of tax due with this return. If line 8 is larger than line 7, indicate the credit by entering a minus sign (-).
- Line 10.** Combine columns A, B, C, D, and E of line 9 and enter the total on line 10. If line 10 results in a refund, enter the amount as a negative number. **Do not claim credit on future returns; a refund will be processed.**
- Line 11.** If you are paying your tax on line 10 and/or filing your return after the due date shown on the front of this return, you will owe a penalty of 10 percent of the amount of tax due. Enter the penalty by multiplying the tax due on line 10 by (0.10) and enter here. Returns and payments must be postmarked or received by the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received by the next business day will be considered timely.
- Line 12.** If you are paying your tax on line 10 after the due date shown on the front of this return, you will owe interest. The interest rate noted on the front of this return applies for each month, or fraction of a month, that your payment is late. Enter the interest by multiplying the tax due on line 10 by the interest rate shown, then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date and enter here. You may use the Interest Calculator (go to www.boe.ca.gov/interest/) on the BOE website for help calculating the interest due.

INSTRUCTIONS FOR USER USE FUEL TAX RETURN (cont'd)

Line 13. Enter the total amount due and payable by adding lines 10, 11, and 12. If claiming a refund, enter the amount of the refund claimed as a negative number.

Note: Gallons vs. Units. Fuel transactions are reported in terms of gallons, except for compressed natural gas (CNG), and liquefied natural gas (LNG), which are reported as units. For tax reporting purposes, 126.67 cubic feet or 5.66 pounds (gasoline gallon equivalent) of CNG measured at standard pressure and temperature (14.73 pounds per square inch at 60 degrees Fahrenheit) and 6.06 pounds (diesel gallon equivalent) of LNG will be shown as one unit.

If you need additional information, please contact the State Board of Equalization, Motor Carrier Office, P.O. Box 942879, Sacramento, CA 942879-0065. You may also visit the BOE website at www.boe.ca.gov or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.