

**NATURAL GAS SURCHARGE RETURN
FOR CONSUMERS - INTERSTATE PIPELINE**

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

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

BOARD OF EQUALIZATION
SPECIAL TAXES AND FEES
PO BOX 942879
SACRAMENTO CA 94279-6097

**READ INSTRUCTIONS
BEFORE PREPARING**

GENERAL INSTRUCTIONS - Complete BOE-507-A, Schedule A - Computation Schedule for Natural Gas Surcharge, prior to completing the return.

The California State Board of Equalization (BOE) administers the Natural Gas Surcharge Law. The surcharge is imposed upon the consumption of natural gas in California on and after January 1, 2001. Each public utility gas corporation and each consumer of natural gas from an interstate pipeline must remit to the BOE the amount of surcharge applicable.

FILING REQUIREMENTS

This return must be filed even though you have no surcharge to report in the specific reporting period. The surcharge rate is applicable to all billings for periods starting on or after January 1, 2001. A duplicate of the return should be retained for your records and for verification by BOE auditors. If you do not file a return on time, you will be subject to penalty and interest charges.

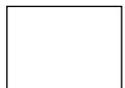
COMPUTATION OF SURCHARGE

1. Total therms consumed	1.	
2. Total <i>exempt</i> therms consumed	2.	
3. Therms subject to the surcharge <i>(subtract line 2 from line 1) (equals Schedule A column A3)</i>	3.	
4. Total surcharge due <i>(from Schedule A, column D3)</i>	4.	\$.00
5. Penalty <i>[multiply line 4 by 10% (0.10) if payment is made after due date shown above]</i>	5.	\$.00
6. INTEREST: One month's interest is due on the surcharge for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	6.	\$.00
7. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 4, 5, and 6)</i>	7.	\$.00

<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.



INSTRUCTIONS - NATURAL GAS SURCHARGE RETURN FOR CONSUMERS - INTERSTATE PIPELINE

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.

The natural gas surcharge law, Article 10 (commencing with section 890) of chapter 4 of part 1 of division 1 of the Public Utilities Code, imposes a surcharge on all natural gas consumed in this state for the funding of public purpose programs. The BOE is responsible for the collection of surcharges collected by public utility gas corporations, as defined in subdivision (b) of section 891, and from consumers who purchase natural gas from interstate pipelines, as defined in subdivision (c) of section 891.

Each year, the Public Utilities Commission (PUC) establishes a surcharge rate for each class of customers for the service territory of each public utility gas corporation. **To determine the rates for each of the public utility gas corporations' territories, refer to and complete BOE-507-A, Schedule A - Computation Schedule for Natural Gas Surcharge, prior to completing the return.**

Line 1. Enter the number of therms consumed.

Line 2. Enter the total number of exempt therms sold or consumed.

Line 3. Therms subject to the surcharge. Subtract line 2 from line 1. This number should equal the total of "Territory Totals" column A3 CARE (shaded) and column A3-Non-CARE (non-shaded) on form BOE-507-A.

Line 4. Total surcharge due. Amount should equal column D3 on form BOE-507-A.

Line 5 and 6. If the surcharge will be paid after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. The penalty is 10 percent (0.10) of the total surcharge due on line 5. The interest rate is noted on line 6 on the front of this form and applies for each month or portion of a month the surcharge is paid after the due date.

Line 7. Total amount due and payable. Add lines 4, 5, and 6. This is the total you must remit to the state.

INSTRUCTIONS FOR COMPLETING BOE-507A, SCHEDULE A - COMPUTATION SCHEDULE FOR NATURAL GAS SURCHARGE

Column(s) A1, A2. Enter the net taxable therms consumed during the reporting quarter per customer class in the service territory of each public utility gas corporation - Alpine, PG&E, SoCalGas, Southwest Gas, SDG&E, and West Coast Gas. Use column A1 to report net taxable therms consumed under the California Alternate Rate for Energy (CARE) program rates (shaded columns). Use column A2 to report net taxable therms consumed under the Non-CARE program rates (non-shaded columns).

Column(s) A3. Total the therms consumed or sold for each territory and enter the total under A3 for total therms consumed under the CARE program (shaded) or the Non-CARE program (non-shaded). These two figures should equal line 3, "Therms subject to the surcharge," on the *Natural Gas Surcharge Return*.

Column(s) C1, C2. Multiply column A1 by B1 and column A2 by B2 (use the corresponding rate for each customer class, for CARE or Non-CARE programs).

Column(s) C3. Add the surcharge due for each of the territories under the CARE (shaded column) or Non-CARE (non-shaded column) programs.

Column(s) D1. Calculate the total surcharge due by adding columns C1 and C2.

Column(s) D2. Totals - Add the total surcharge due by each customer class. Obtain totals for each California Public Utility Gas Corporation - Alpine, PG&E, SoCalGas, Southwest Gas, SDG&E and West Coast Gas - by adding all items in column D1.

Column(s) D3. Add the total surcharge due from each territory (add column D2). This is the total surcharge due. Transfer this total to line 4 of the *Natural Gas Surcharge Return*.

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. 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.

SCHEDULE A - COMPUTATION SCHEDULE FOR NATURAL GAS SURCHARGE

READ INSTRUCTIONS BEFORE
PREPARING THIS SCHEDULE

Reporting Period _____

Account No. _____

**NATURAL GAS SURCHARGE SCHEDULE
EFFECTIVE JANUARY 1, 2016**

ALPINE NATURAL GAS	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
Residential			0.04020	0.07890			
Commercial/Retail	*****		N/A	0.07890	*****		
TOTALS <i>(total each column)</i>			*****	*****			D2
PACIFIC GAS & ELECTRIC	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
Residential			0.08026	0.10197			
Small Commercial			0.02200	0.04371			
Large Commercial			0.08102	0.10273			
Industrial (G-NT-Distribution)	*****		N/A	0.04379	*****		
Industrial (G-NT-Transmission)	*****		N/A	0.03222	*****		
Industrial (G-NT-Backbone)	*****		N/A	0.03222	*****		
Liquid Natural Gas	*****		N/A	0.02433	*****		
Natural Gas Vehicle	*****		N/A	0.02433	*****		
TOTALS <i>(total each column)</i>			*****	*****			D2
SAN DIEGO GAS & ELECTRIC CO.	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
CORE Residential			0.03555	0.07226			
CORE Commercial/Industrial			0.01814	0.05485			
CORE Natural Gas Vehicle	*****		N/A	0.04191	*****		
NONCORE Commercial/Industrial	*****		N/A	0.04946	*****		
TOTALS <i>(total each column)</i>			*****	*****			D2
SOUTHERN CALIFORNIA GAS CO.	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
CORE Residential			0.07607	0.09955			
CORE Commercial/Industrial			0.04779	0.07127			
CORE Gas Air Conditioning			0.07794	0.10142			
CORE Gas Engine	*****		N/A	0.07518	*****		
CORE Natural Gas Vehicle	*****		N/A	0.02347	*****		
NONCORE Commercial/Industrial	*****		N/A	0.02811	*****		
TOTALS <i>(total each column)</i>			*****	*****			D2
TERRITORY TOTALS <i>(subtotal to S2B)</i>	A3	A3	*****	*****	C3	C3	<i>Add columns D2</i>

(see reverse)

SCHEDULE A - COMPUTATION SCHEDULE FOR NATURAL GAS SURCHARGEREAD INSTRUCTIONS BEFORE
PREPARING THIS SCHEDULE

Reporting Period _____

Account No. _____

**NATURAL GAS SURCHARGE SCHEDULE
EFFECTIVE JANUARY 1, 2016**

SOUTHWEST GAS CORPORATION	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
NORTHERN CA/ SOUTH LAKE TAHOE Territory							
CORE Residential			0.03984	0.05362			
CORE Commercial/Industrial			0.03984	0.05362			
CORE Gas Engine	*****		N/A	0.05362	*****		
CORE Natural Gas Vehicle	*****		N/A	0.05362	*****		
NONCORE Commercial/Industrial	*****		N/A	0.05362	*****		
SOUTHERN CA Territory							
CORE Residential			0.03984	0.15841			
CORE Commercial/Industrial			0.03984	0.15841			
CORE Gas Engine	*****		N/A	0.15841	*****		
CORE Natural Gas Vehicle	*****		N/A	0.15841	*****		
NONCORE Commercial/Industrial	*****		N/A	0.15841	*****		
TOTALS <i>(total each column)</i>			*****	*****			D2
WEST COAST GAS COMPANY	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
Non-exempt customers			0.00211	0.00966			
TOTALS <i>(total each column)</i>			*****	*****			D2
TERRITORY TOTALS <i>(for S2B)</i>	A3	A3	*****	*****	C3	C3	<i>Add columns D2</i>
TERRITORY TOTALS <i>(from S2F)</i>	A3	A3	*****	*****	C3	C3	<i>Add columns D2</i>
TERRITORY TOTALS <i>(S2F and S2B)</i>	A3	A3	*****	*****	C3	C3	D3 <i>Add columns D2</i>

*Low income customers who qualify for California Alternate Rate for Energy (CARE) receive a 20% discount on rate and pay other public purpose program costs except CARE.