

**USER USE FUEL TAX RETURN**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
YOUR ACCOUNT NUMBER		

<b>CDTFA USE ONLY</b>
EFF
PM

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
 MOTOR CARRIER OFFICE  
 PO BOX 942879  
 SACRAMENTO CA 94279-0065

READ INSTRUCTIONS BEFORE PREPARING

Please check this box if this filing represents an **AMENDED RETURN.**

You must complete Schedule A on the back before preparing the return.

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

For our privacy policy and notice, visit our webpage at [www.cdtfa.ca.gov/privacy.htm](http://www.cdtfa.ca.gov/privacy.htm), or go to [www.cdtfa.ca.gov/formspubs/forms.htm](http://www.cdtfa.ca.gov/formspubs/forms.htm) and search for **CDTFA-324-GEN-WEB**, *Privacy Notice—Website—No Action Needed*.

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.		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE NUMBER	DATE

Make a copy of this document for your records.

**AU**

**SCHEDULE A—NONTAXABLE USE OF FUEL**

NOTE: ONLY FUEL INCLUDED ON LINE 3 OF THE RETURN CAN BE CLAIMED ON LINES A1 THRU A6.

		REPORT WHOLE UNITS/GALLONS ONLY				
		A. COMPRESSED NATURAL GAS (Units)	B. LIQUID NATURAL GAS (Units)	C. LIQUEFIED PETROLEUM GAS (LPG), DIMETHYL ETHER (DME), and DME-LPG BLENDS (Gallons)	D. ALCOHOL FUELS (Gallons)	E. KEROSENE, DISTILLATE, STOVE OIL, and OTHER FUELS (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	CNG, LNG, LPG, DME, and DME-LPG blends 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.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *File & Make a Payment*. You can also pay by credit card on our website or by calling 1-855-292-8931. If you are paying by check or money order, be sure to include your account number. Please make your check or money order payable to the California Department of Tax and Fee Administration.

### 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),
- Liquid natural gas (LNG),
- Liquefied petroleum gas (LPG),
- Dimethyl ether (DME),
- Dimethyl ether-liquefied petroleum gas blend (DME-LPG blend),
- Alcohol fuels containing not more than 15 percent (0.15) gasoline or diesel fuel (for example, ethanol and methanol),
- Kerosene, distillate, stove oil, and other fuels, or
- 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, blended alcohol fuels containing more than 15 percent (0.15) gasoline are subject to the motor vehicle fuel tax, not the use fuel tax)

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 and 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 (Revenue and Taxation Code (R&TC) section [8608](#) and [8701](#)).

### FILING REQUIREMENTS

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 (R&TC [8752](#)). Payments should be made payable to the California Department of Tax and Fee Administration (CDTFA). 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. Retain invoices for deliveries of fuel subject to the use fuel tax, into the fuel tank or tanks of each vehicle operated by you and for each delivery into your bulk storage tank or tanks. You should keep detailed records to support the information submitted on your returns ([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 line 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 on line 6.
- Line 8.** Enter the amount of California use fuel tax paid to the vendor 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.** Add 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. Calculate the penalty by multiplying the tax due on line 10 by (0.10) and enter it on line 11. 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.

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

- 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. Calculate 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 the result on line 12. You may use the [Interest Rate Calculator](#) on our website for help calculating the interest due.
- Line 13.** Calculate the total amount due and payable by adding lines 10, 11, and 12, and enter the result on line 13. If you are 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 liquid 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 California Department of Tax and Fee Administration, Motor Carrier Office, P.O. Box 942879, Sacramento, CA 94279-0065. You may also visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or call our Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.