

# Instructions for Preparing Motor Fuels Schedules

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## I. Overview of Motor Fuels Schedules

### Purpose of Motor Fuels Schedules

Taxpayers, reporters, and refund claimants (filers) complete schedules to provide the detail to support motor fuels returns, reports, and claims for refund (filings). Schedules are required for the completion of all tax forms. By statute, supporting schedules must be filed at the same time the filing is made. We use the information on the schedules to verify that amounts are reported timely and accurately and also to verify that information pertaining to transactions between companies is properly reported.

### Uniformity

We have adopted uniform forms, schedules, mode codes, and product codes as published by the Federation of Tax Administrator's Motor Fuel Tax Section. By adopting uniform forms and codes, we are helping to standardize reporting throughout the nation to minimize industry costs of reporting and to ensure that information can be readily exchanged between other government agencies. You must present all required data in the specified format.

### Who is Required to File Schedules

The following table identifies filers who are required to file schedules. The relevant tax form title and form number is provided for reference. We encourage you to file your schedules and return online. For further information, see our Motor Fuels Online Filing webpage at [www.cdtfa.ca.gov/taxes-and-fees/mofuel-efiling.htm](http://www.cdtfa.ca.gov/taxes-and-fees/mofuel-efiling.htm).

TYPE OF FILER	FORM NUMBER	TAX FORM TITLE
Diesel Fuel Exempt Bus Operator (DBE)	<a href="#">CDTFA-501-DB</a>	<i>Exempt Bus Operator Diesel Fuel Tax Return</i>
Diesel Fuel Supplier (DDF)	<a href="#">CDTFA-501-DD</a>	<i>Supplier of Diesel Fuel Tax Return</i>
Aircraft Jet Fuel Dealer (AJF)	<a href="#">CDTFA-501-MJ</a>	<i>Aircraft Jet Fuel Dealer Tax Return</i>
Motor Vehicle Fuel Supplier (SMF)	<a href="#">CDTFA-501-PS</a>	<i>Supplier of Motor Vehicle Fuel Tax Return</i>
Petroleum Common Carrier (vessel/barge/ pipeline/rail carrier) (PCC)	<a href="#">CDTFA-506-PC</a>	<i>Petroleum Carrier Report</i>
Petroleum Terminal Operator (POT)	<a href="#">CDTFA-506-PO</a>	<i>Terminal Operator Information Report</i>
Petroleum Train Operator (TRF)	<a href="#">CDTFA-506-PT</a>	<i>Train Operator Information Report</i>
Diesel Fuel Exempt User (DFU)	<a href="#">CDTFA-770-DU</a>	<i>Diesel Fuel Claim for Refund on Nontaxable Uses</i>
Diesel Fuel Ultimate Vendor (DUV)	<a href="#">CDTFA-770-DV</a>	<i>Diesel Fuel Ultimate Vendor Report/Claim for Refund</i>
Diesel Fuel Ultimate Vendor—Weekly (DVW)	<a href="#">CDTFA-770-DVW</a>	<i>Diesel Fuel Tax Claim for Refund—Sales to Ultimate Purchasers</i>
Diesel Fuel Exempt Seller (DZE)	<a href="#">CDTFA-770-DZ</a>	<i>Claim for Refund on Nontaxable Sales and Exports of Diesel Fuel</i>

### How to File

We encourage all businesses to file online. All the forms listed above are eligible to file online. Additional information on Motor Fuels Online Filing is available at [www.cdtfa.ca.gov/taxes-and-fees/mofuel-efiling.htm](http://www.cdtfa.ca.gov/taxes-and-fees/mofuel-efiling.htm).

### Instructions for Preparing Returns or Reports Based on Supporting Schedules

The instructions for preparing these forms are not part of this document. You may view the forms and instructions at [www.cdtfa.ca.gov/formspubs/forms.htm](http://www.cdtfa.ca.gov/formspubs/forms.htm).

### Schedule Types

Generally, there are two types of schedules required to support filings. The schedules are:

- [CDTFA-810-FTF](#), *Disbursement Schedule*
- [CDTFA-810-FTG](#), *Receipt Schedule*

Specific schedules for the petroleum carrier, terminal operator, and train operator reports are discussed in [Section XI](#) of this document.

## II. Completion of Schedules

As indicated above, we encourage filing schedules online. However, if you need to complete schedules in a paper format, the following header information is required with each schedule.

### Header Information—Paper Returns Only

*Please note:* Online filers (Flat File [FTL] and Electronic Data Interchange)—You do not need to group transactions by schedule code and product code.

Complete the information at the top of each schedule by entering the company name, account number, schedule code, product code, and month/year of the return. You are responsible for ensuring that all of these fields are properly completed before submitting your filings.

### Schedule Codes

To complete these schedules, you must provide the appropriate schedule codes in field (c) when completing either the disbursement or receipt schedules. You must begin a new page each time the schedule code or product code changes. In general, schedule codes are used to categorize a transaction as being taxable, tax-paid, nontaxable, or exempt. Not all schedule codes are applicable on all types of filings, as discussed in Sections VIII, IX, X, XI, and XII.

### Product Codes

You must complete field (d) of each schedule by entering the code of the product being reported. You must begin a new page each time a product code changes, even if the schedule code does not change. See the current listing of product codes in numeric order on [CDTFA-810-FTA, Product Code Table \(Sorted by Product Code Number\)](#). The same list is provided by product description on [CDTFA-810-FTB, Product Code Table \(Sorted by Product Description\)](#). These forms also show which product types may be reported by each type of filer. See Section III for product type descriptions.

### Column Instructions

The columns provided on the receipt and disbursement schedules are used to report detailed transactional data and are laid out similarly on each paper schedule. The only difference is whether the buyer or seller information is required in columns (5) and (6). The layout is slightly different for the FLT template, but the descriptions below are applicable. For paper schedules, each receipt and disbursement must be reported on a properly-headed schedule. In general, the information required in each schedule column is:

- (1) **Carrier Name.**
- (2) **Carrier EIN.** The carrier's Employer Identification Number (EIN) must be included on the schedule. If you do not have the applicable EIN, you may substitute the applicable California Department of Tax and Fee Administration (CDTFA) account number until you are able to obtain the EIN.
- (3) **Mode.** See Section IV for mode codes list.
- (4) **Point of Origin and Point of Destination.** Enter Terminal Control Number (TCN) for rack removals. For bulk plant withdrawals or other receipts and deliveries, enter the two-character U.S. postal state or foreign country abbreviation. See [CDTFA-810-FTC, Postal Abbreviations Table](#), for a valid list of postal codes. Aircraft jet fuel dealers and petroleum carriers may have additional reporting options for this field. See specific schedule instructions for details.
- (5) **Seller's (receipt schedule) or Buyer's (disbursement schedule) Name.**
- (6) **Seller's or Buyer's EIN.** The seller's or buyer's EIN must be included on the schedule. If you do not have the applicable EIN, you may substitute the applicable CDTFA account number until you are able to obtain the EIN.
- (7) **Document Date.** Enter the date of the document identified in column (8) in MM/DD/YY format. Report the document date as provided by the terminal operator on the terminal-produced bill of lading (BOL). If the transaction is not a rack removal, and a BOL is not available, a shipping document or manifest may be used. In the case of a refund claim form, it may be a sales or purchase invoice. All parties to the transaction must report the same document date to us.
- (8) **Document Number.** Enter the BOL number issued at the terminal when product is removed over the rack. In the case of bulk plant removals or in the case of tax-paid schedules, it may be a sales/purchase invoice number. All parties to the transaction must report the same document number to us.
- (9) **Net Gallons** means liquid product measured in U.S. gallons corrected to a temperature of sixty degrees (60°) Fahrenheit or fifteen degrees (15°) Celsius and to a pressure of fourteen and seven tenths (14.7) pounds per square inch (PSI).
- (10) **Gross Gallons** means the total product measured in U.S. gallons without temperature or barometric adjustments (not required, but we request that this field be completed if available).
- (11) **Billed Gallons** means the U.S. gallon of two hundred thirty-one (231) cubic inches or the volumetric gallon adjusted to sixty degrees (60°) Fahrenheit when the invoice or settlement is made on the temperature-corrected gallons.
- (12) **Tax Rate.** Enter the tax rate when reporting any purchase or credit schedule transaction where the tax rate paid on the purchase of the fuel is different than the rate that corresponds with the reported transaction document date.
- (13) **Purchase Date.** Enter the purchase date when reporting any credit schedule transaction where the tax rate paid on the purchase of the fuel is different than the one that corresponds with the reported transaction document date.

## Special Note on Reporting Gallons and Tax

The law requires you to report and pay tax on the total gallons removed from the rack, entered into California, or sold. To avoid underpayment of tax and the assessment of penalty and interest, we require that total gallons, with partial gallons rounded to the nearest whole gallon but not truncated, be used as the basis for reporting and for calculating tax. In addition, you should round tax calculations to the nearest whole dollar amount. Payments for motor vehicle fuel tax and aircraft jet fuel tax should be made to the State Controller's Office. Diesel fuel tax payments should be made to CDTFA.

## III. Product Code Types

The product code tables, on [CDTFA-810-FTA](#), *Product Code Table (Sorted by Product Code Number)*, and [CDTFA-810-FTB](#), *Product Code Table (Sorted by Product Description)*, include a column titled Product Type, which defines the category of fuel to which each product code is assigned. For example, it defines whether a product is motor vehicle fuel or diesel fuel and whether it may be taxable or reportable. Product types will be referred to throughout this document. Following is an explanation of each product type. Collectively, all types listed below are referred to as *fuel*.

- **Aircraft Jet Fuel** includes any inflammable liquid which is used or sold for use in propelling aircraft operated by the jet or turbine type of engine. For reporting purposes, the tax status of these sales is determined based on the disbursement schedule code used to report them. Jet fuel is also a *reportable product* for diesel fuel suppliers.
- **Diesel—Taxable** includes diesel fuel that is *undyed* and suitable for use in a diesel engine. Note that this category includes the following: biodiesel; renewable diesel; and soy oil and other vegetable oils when sold for or used in powering a diesel-powered motor vehicle in California. Removal of these products from the terminal rack, manufacture below the rack for personal use or sale, and import of these fuels are subject to tax unless the transaction qualifies for exemption. For reporting purposes, the tax status of these removals and imports is determined based on the schedule code used to report them.
- **Diesel—Reportable** products must be reported when they are removed, imported, or exported, but they are generally not subject to tax unless they are blended with diesel fuel. See instructions for Schedule 5W, *Untaxed Products Blended with or Added to Fuel, Resulting in a Product Which is Used as or is Usable as, a Taxable Fuel*. For suppliers, examples of reportable products include aircraft jet fuel and kerosene, and soy oil and other vegetable oils used as a feedstock to produce diesel fuel.
- **Diesel—Exempt** includes all diesel fuel products that are *dyed* and meet the dyeing marker requirements as required by the Internal Revenue Service (IRS). Dyed fuel is generally not taxed when it is removed from the terminal rack or imported because it is to be sold without tax for use in a nontaxable manner, such as *off-highway* use. Generally, use of this fuel on the highway will result in the imposition of the tax, interest, and penalties. Shipping or sales invoices should be properly marked "Dyed Diesel Fuel, Nontaxable Use Only, Penalty for Taxable Use."
- **Diesel—Other** includes products that are not required to be reported and are not subject to the diesel fuel tax unless they are blended with diesel fuel or are labeled or sold as diesel fuel. Examples include marine diesel oil, marine gas oil, mineral oils, and undefined products (product code 092). If these products are blended with diesel fuel, they must be reported on Schedule 5W, *Untaxed Products Blended with or Added to Fuel, Resulting in a Product Which is Used as or is Usable as, a Taxable Fuel*, and, if they are labeled and sold as diesel fuel, they must be reported on Schedule 5, *Fuel Removed Subject to Tax*. Terminal operators and petroleum carriers, however, must report all receipts, deliveries, and disbursements of product.
- **Motor Vehicle Fuel (MVF)—Taxable** includes the products that meet the definition for motor vehicle fuel. Gasoline blendstocks are included in the definition of motor vehicle fuel. Removal of these products from the terminal rack and import of these products are subject to tax unless the transaction qualifies for exemption. For reporting purposes, the tax status of these removals and imports is determined based on the schedule code used to report the transactions.
- **Motor Vehicle Fuel (MVF)—Reportable** includes products that must be reported when they are removed, imported, or exported, but are generally not subject to tax unless they are blended with motor vehicle fuel. See instructions for Schedule 5W, *Untaxed Products Blended with or Added to Fuel, Resulting in a Product Which is Used as or is Usable as, a Taxable Fuel*. An example of a reportable product is ethanol.
- **Motor Vehicle Fuel (MVF)—Other** includes products that are not required to be reported and are not subject to the motor vehicle fuel tax unless they are blended with, labeled as, or sold as motor vehicle fuel, including undefined products. If these products are blended with motor vehicle fuel, they will be reported on Schedule 5W, *Untaxed Products Blended with or Added to Fuel, Resulting in a Product Which is Used as or is Usable as, a Taxable Fuel*, and if they are labeled and sold as motor vehicle fuel, they will be reported on Schedule 5, *Fuel Removed Subject to Tax*. Terminal operators and petroleum carriers, however, must report all receipts, deliveries, and disbursements of product.
- **Accountable—Reportable** includes product codes used by terminal operators and petroleum carriers to report products that go into or out of an *approved terminal* facility to ensure full accountability of liquids in an *approved terminal*.

## IV. Mode Codes

Mode codes are required for each transaction reported. The mode codes are:

### Code & Description

<b>B</b> Barge	<b>PL</b> Pipeline
<b>BA</b> Book adjustment	<b>R</b> Rail
<b>CE</b> Summary item	<b>RT</b> Removal from terminal
<b>GS</b> Gas station	<b>S</b> Ship (ocean marine vessel)
<b>J</b> Truck	<b>ST</b> Stationary transfer

- BA** This mode code is valid only for petroleum terminal operators. Use this mode code for product reclassifications or conversions of product at the terminal that result in a product code change. See Section VI, *Special Notes Section*, for instructions on how product reclassifications or conversions should be reported.
- CE** Petroleum terminal operators may use this code when reporting inventory or in combination with product code (092) (undefined [other] products) or (122) (other blendstocks). Suppliers and refund claim filers may use this mode code with certain schedule codes as noted in the schedule instructions.
- J** This mode code will accept single transactions of up to ten thousand (10,000) gallons. **Do not** combine multiple truckloads of fuel and report them as a single transaction.
- RT** This mode code is for removal from a terminal (other than by truck or rail) for sale or consumption. A supplier should use this mode code when:
- A sale or transfer is made within the bulk transfer/terminal system to an unlicensed customer,
  - The sale is to a licensed industrial user, and the removal is made from a vessel or pipeline,
  - The removal is made from a vessel, and the fuel will be consumed in the operation of the vessel,
  - The disbursement is from a hydrant system of an airport, or
  - The disbursement is from qualifying truck removals at a secured airport.
- ST** This mode code is for transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.

SCHEDULE CODES	MODE CODES									
	B	BA	CE	GS	J	PL	R	RT	S	ST
Schedule 1A			X	X	X		X			
Schedule 2	X	X	X		X	X	X		X	X
Schedule 2A	X		X	X	X	X	X		X	
Schedule 2X					X		X			
Schedule 3A	X					X			X	
Schedule 3B	X				X	X	X	X	X	
Schedule 3X					X		X			
Schedule 3Y					X		X			
Schedule 4	X				X	X	X		X	
Schedule 5 (DDF & SMF)					X		X	X		
Schedule 5 (AJF)				X	X		X	X		
Schedule 5A	X					X		X	X	
Schedule 5H				X	X		X			
Schedule 5Q (DDF & SMF)			X		X			X		
Schedule 5Q (AJF)			X	X	X			X		
Schedule 5V					X		X	X		
Schedule 5W				X	X		X			
Schedule 5X			X	X	X		X			
Schedule 6F	X			X	X		X	X	X	
Schedule 6X					X		X			
Schedule 7 (DDF & SMF)					X		X			
Schedule 7 (AJF)	X				X	X	X		X	
Schedule 7D	X					X			X	
Schedule 7F					X		X			
Schedule 8 (DDF & SMF)	X			X	X		X		X	

SCHEDULE CODES	MODE CODES									
	B	BA	CE	GS	J	PL	R	RT	S	ST
Schedule 8 (AJF)	X			X	X		X	X	X	
Schedule 10A	X				X	X	X	X	X	
Schedule 10B	X				X	X	X		X	X
Schedule 10C					X		X	X		
Schedule 10G					X		X			
Schedule 10I					X		X			
Schedule 10K			X	X	X	X		X		
Schedule 10Y					X	X	X	X		
Schedule 10Z					X		X	X		
Schedule 10AB					X		X	X		
Schedule 12A	X		X	X	X		X			
Schedule 12B	X		X	X	X		X			
Schedule 12C			X							
Schedule 13A					X		X			
Schedule 13B				X	X		X			
Schedule 13C	X			X	X		X			
Schedule 13D				X	X		X			
Schedule 13E				X	X		X			
Schedule 13G					X		X			
Schedule 13J			X							
Schedule 13J5			X							
Schedule 13J6			X							
Schedule 13J7			X							
Schedule 13J8			X							
Schedule 13J9			X							
Schedule 13M	X		X	X	X	X	X	X	X	
Schedule 13N	X		X		X		X			
Schedule S02A			X							
Schedule S03A			X							
Schedule S04			X							
Schedule S05I			X							
Schedule 14D	X					X	X		X	
Schedule 14E	X					X	X		X	
Schedule 15A	X	X	X	X	X	X	X		X	X
Schedule 15B	X	X	X	X	X	X	X	X	X	X
Schedule 15C (SMF)			X							

## V. Schedule Codes

### Receipt Schedules

The following table lists the receipt schedule codes and indicates the filings that relate to each schedule.

SCHEDULE CODES	TAX RETURNS				REFUND CLAIM FORMS			
	CDTFA-501-DD (DDF)	CDTFA-501-PS (SMF)	CDTFA-501-MJ (AJF)	CDTFA-501-DB (DBE)	CDTFA-770-DU (DFU)	CDTFA-770-DV (DUV)	CDTFA-770-DWW (DWW)	CDTFA-770-DZ (DZE)
Schedule 1A	X	X			X	X		X
Schedule 2			X					
Schedule 2A				X	X	X		X
Schedule 2X	X	X						
Schedule 3A	X	X						
Schedule 3B		X						
Schedule 3X	X	X						
Schedule 3Y	X	X						
Schedule 4			X					

## Disbursement Schedules

The following table lists the disbursement schedule codes and indicates the filings that relate to each schedule.

SCHEDULE CODES	TAX RETURNS				REFUND CLAIM FORMS			
	CDTFA-501-DD (DDF)	CDTFA-501-PS (SMF)	CDTFA-501-MJ (AJF)	CDTFA-501-DB (DBE)	CDTFA-770-DU (DFU)	CDTFA-770-DV (DUV)	CDTFA-770-DW (DWW)	CDTFA-770-DZ (DZE)
Schedule 5	X	X	X					
Schedule 5A	X	X						
Schedule 5H		X						
Schedule 5Q	X	X	X					
Schedule 5Q01								
Schedule 5V		X						
Schedule 5W	X	X						
Schedule 5X	X	X						
Schedule 6F	X	X						
Schedule 6X	X	X						
Schedule 7	X	X	X					
Schedule 7D	X	X						
Schedule 7F	X	X						
Schedule 8	X	X	X					
Schedule 10A			X					
Schedule 10B			X					
Schedule 10C	X							
Schedule 10G			X					
Schedule 10I	X							
Schedule 10K			X					
Schedule 10Y	X	X						
Schedule 10Z		X						
Schedule 10AB		X						
Schedule 12A	X	X			X	X		X
Schedule 12B	X	X			X	X		X
Schedule 12C	X	X			X	X		X
Schedule 13A	X	X				X		X
Schedule 13B	X	X						
Schedule 13C	X	X				X		X
Schedule 13D	X					X	X	
Schedule 13E	X					X	X	
Schedule 13G	X	X				X		X
Schedule 13J	X	X			X	X		X
Schedule 13J5					X			
Schedule 13J6					X			
Schedule 13J7					X			
Schedule 13J8					X			
Schedule 13J9					X			
Schedule 13M	X	X						
Schedule 13N	X	X						
Schedule 15C			X					



## VI. Special Notes Section

### Alternate Tax Rate Reporting

We must adjust the tax rate for motor vehicle fuel and diesel fuel annually each July 1. As a result, you may have transactions to report at a rate other than the current tax rate. We calculate the tax due on tax returns and claim forms based on the document date of the transactions reported. However, under the following circumstances, the document date may not reflect the correct tax rate.

#### Imports

The bill of lading (BOL) date reported in the document date field may not be the actual import date. When the difference between the BOL date and the actual import date results in a difference in the tax rate, report the correct tax rate in column (12), *Tax Rate*, of the disbursement schedule, and report the actual import date in column (13), *Purchase Date*, of the disbursement schedule.

#### Credits

You may have below-the-rack inventory of tax-paid fuel purchased at a prior tax rate. You may claim the prior tax rate on credit transactions until the inventory purchased at the prior tax rate is consumed. To do so, you must:

1. Continuously and correctly report your below-the-rack inventory and sales and use on Schedules 12A, *All Other Sales or Use of Tax-Paid Fuel Below the Rack*; 12B, *All Other Sales or Use of Ex-Tax Fuel Below the Rack*; and 12C, *Ending Inventory of Below the Rack Products*; and
2. On the transaction, report the correct tax rate in column (12), *Tax Rate*, of the receipt or disbursement schedule, and report the purchase date of the fuel in column (13), *Purchase Date*, of the disbursement schedule.

#### Diesel Fuel Ultimate Vendors

Diesel fuel ultimate vendors may not claim transactions at a prior tax rate on a weekly claim form. Transactions claimed at a prior tax rate may only be claimed on a monthly, quarterly, or yearly claim form.

### Special Rules for Biodiesel

Biofuels are transportation fuels that are made from biomass materials. Biodiesel is one of the most common biofuels. Biofuels are considered diesel fuel and are taxable as such. For more information regarding biodiesel, please refer to [publication 96](#), *Biodiesel and California Tax*.

#### Own Use

If you blend or manufacture biodiesel for your own use, tax is due when you put the biodiesel in the fuel tank of your vehicle. If you blend or manufacture biodiesel for retail sale, tax is due when you sell or give away the biodiesel. For both retail sales and personal use, the ex-tax portion should be reported on Schedule 5W, *Untaxed Products Blended with or Added to Fuel, Resulting in a Product Which is Used as or is Usable as, a Taxable Fuel*.

#### Fuel Production Facility

If you are a registered fuel production facility operator, and therefore a supplier, tax is due when the fuel is removed at the rack. Suppliers at a fuel production facility must report, on a transactional basis, the total gallons disbursed on Schedule 5, *Fuel Removed Subject to Tax*, or other appropriate disbursement schedule, including transactions for both retail sales and personal use. If you are producing a blended biodiesel fuel consisting of tax-paid petroleum diesel and ex-tax biodiesel fuel, a credit for the tax-paid petroleum diesel fuel gallons may be claimed on Schedule 13M, *Tax-Paid Fuel Removed from a Terminal*, when the fuel is sold. As a fuel production facility operator, you are also a terminal operator and must file a terminal operator report showing receipts and disbursements of biodiesel and its components on a terminal operator report.

#### Blending At an Approved Terminal

If you are blending tax-paid biodiesel fuel with petroleum diesel fuel at an approved terminal (a terminal operated by a licensed supplier or licensed terminal operator) to produce blended biodiesel fuel, a portion of your above-the-rack inventory may be tax-paid. As a result, you may be entitled to a credit or refund. The conditions to allow a credit or refund depend on whether you are producing blended undyed biodiesel fuel or blended dyed biodiesel fuel.

#### Producing Undyed Blended Biodiesel Fuel

[Diesel Fuel Tax Regulation 1435](#), *Tax Paid Twice on Diesel Fuel*, was amended February 3, 2022, to clarify that a supplier who has an adequate amount of tax-paid diesel fuel inventory at an approved terminal is allowed a credit or refund for tax paid twice when it makes taxable removals of its diesel fuel inventory at the approved terminal rack, if the conditions listed in Regulation 1435 are met. All the conditions listed in the regulation must be met, but generally, a supplier must:

1. Place tax-paid diesel fuel into inventory at an approved terminal,
2. Remove diesel fuel from the same approved terminal at the rack,
3. Report the removal of diesel fuel on their *Supplier of Diesel Fuel Tax Return* as a taxable transaction, and
4. Prepare and retain a reconciliation by transaction of the number of tax-paid gallons of diesel fuel it placed into inventory at the approved terminal and had available for a credit or refund during the reporting period for the tax return on which the credit is taken or each reporting period for which a claim for refund is filed. See [Regulation 1435](#) for the reconciliation requirement details.

Additionally, you must report:

- The receipt of tax-paid biodiesel fuel on Schedule 1A, *Fuel Purchased Tax-Paid*,
- The taxable disbursement on Schedule 5, *Fuel Removed Subject to Tax*, and
- The gallons of tax-paid biodiesel fuel on Schedule 13M, *Tax-Paid Fuel Removed from a Terminal*.

Summary reporting is allowed on Schedule 13M, *Tax-Paid Fuel Removed from a Terminal*, but you must summarize by terminal. Report the Terminal Control Number (TCN) for the terminal you are summarizing in the origin TCN field.

Your sales invoice must identify the blended biodiesel fuel.

If you do not take a credit on a tax return filed within three months after the close of the calendar month in which the diesel fuel was removed from the approved terminal at the rack, you must file a timely claim for refund to recover the second tax imposed on the removal of diesel fuel. See [Regulation 1435](#) and Revenue and Taxation Code (R&TC) section [60501\(c\)](#) for the requirements to file a claim for refund.

Regulation 1435 covers taxable removals of diesel fuel where tax has been paid twice, in addition to taxable removals of blended biodiesel. See Regulation 1435 for more information.

### Producing Dyed Blended Biodiesel Fuel

Diesel Fuel Tax Regulation 1435 *does not apply* when dyed blended biodiesel fuel is removed from an approved terminal rack. A credit or refund is available only when the supplier can show that tax on that biodiesel fuel has been paid by the same supplier (R&TC section [60501 \(b\)](#)).

For tax-paid biodiesel fuel that you are blending with ex-tax diesel fuel and removing as dyed blended biodiesel fuel, you are allowed a credit only for the tax-paid biodiesel fuel amount included in the dyed blended biodiesel fuel removed. You must report:

- The receipt of tax-paid biodiesel fuel on Schedule 1A, *Fuel Purchased Tax-Paid*,
- The reportable disbursement on Schedule 6F, *Reportable Products Removed Not Subject to Tax*, and
- The gallons of tax-paid biodiesel fuel on Schedule 13M, *Tax-Paid Fuel Removed from a Terminal*.

The credit taken on Schedule 13M, *Tax-Paid Fuel Removed from a Terminal*, should only be for the amount of tax-paid biodiesel fuel that you are blending with your ex-tax diesel fuel reported on Schedule 6F, *Reportable Products Removed Not Subject to Tax*. Summary reporting is allowed on Schedule 13M, *Tax-Paid Fuel Removed from a Terminal*, but you must summarize by terminal. Report the TCN for the terminal you are summarizing in the origin TCN field.

Your sales invoice must identify the dyed blended biodiesel fuel.

**No credit is allowed for tax-paid product disbursed in an exempt manner, except for dyed blended biodiesel fuel.**

For audit purposes, we will look to the BOL to verify the amount of tax-paid biodiesel fuel that was marketed as part of the blended product. For example, if you are invoicing the fuel as a B05 product, we would expect the biodiesel fuel blend to be five percent (0.05) or less of the finished product being reported as sold and removed from the rack on Schedule 5, *Fuel Removed Subject to Tax*.

### Terminal Operator Reporting of Biodiesel Blending Above the Rack

We consider conversion of B100 and diesel to biodiesel to be a product reclassification and expect the reclassification to be reported. For further information, see *Reporting Requirements for Product Reclassifications* below.

### Supplier Reporting Requirements for Aircraft Jet Fuel

If you are licensed in California as a supplier of diesel fuel and you have aircraft jet fuel transactions, you are required to report this activity on [CDTFA-501-DD](#), *Supplier of Diesel Fuel Tax Return*.

### Reporting Requirements for Transmix

If you are licensed in California as a motor vehicle fuel or diesel fuel supplier and you have transmix sales or movements, these must be reported on your supplier returns. All transmix removals must be reported by the petroleum terminal operator and the supplier. Petroleum terminal operators must account for all removals of transmix on Schedule 15B, *Terminal Operator Disbursements by Position Holder*.

**Transmix removed over the rack that does not meet the definition of gasoline blendstock** (defined as a product that can, without further processing, be used in producing finished gasoline):

- Report on CDTFA-501-DD, *Supplier of Diesel Fuel Tax Return* on Schedule 6F, *Reportable Products Removed Not Subject to Tax*, or one of the other exempt schedules.

**Transmix that meets the definition of gasoline blendstock:**

- **Schedule 10AB\***, *Gasoline Blendstocks Removed Tax Exempt in Connection With a Sale When the Buyer Has Issued a Certificate Stating the Blendstocks Will Not Be Used to Produce Finished Gasoline*,

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\* Sales reported on Schedule 10AB should be supported by a valid exemption certificate when the transmix will not be used to produce a finished gasoline.

- **Schedule 10Z**, *Gasoline Blendstocks Removed Tax Exempt Not in Connection with a Sale Which Will Not Be Used to Produce Finished Gasoline*,
- **Schedule 7**
- **Schedule 7D**

## Reporting Requirements for Product Reclassifications

Proper reporting of product reclassifications at the terminal requires a book adjustment (BA) on [CDTFA-506-PO](#), *Terminal Operator Information Report*. For example, if the terminal receives gasoline (065) and ethanol (241), blends them, and distributes the resulting product as gasohol (140), you would report the transaction as follows:

1. Report all terminal receipts (Schedule 15A, *Terminal Operator Receipts*) of 065 and 241;
2. Report a terminal disbursement (Schedule 15B, *Terminal Operator Disbursement by Position Holder*) BA for the total gallons of 065 blended into 140;
3. Report a terminal disbursement (Schedule 15B) BA for the total gallons of 241 blended into 140;
4. Report a terminal receipt (Schedule 15A) BA for the total gallons of 140; and
5. Report all terminal disbursements (Schedule 15B) of 140.

You may use this method to summarize all transactions during a reporting period or on a transaction-by-transaction basis for each disbursement of the reclassified product.

## Petroleum Terminal Operator Reporting Requirements for Transactions at Airports

Petroleum terminal operator transactions at airports have some unique reporting circumstances, including hydrant fueling systems and IRS-identified secured terminals.

### Hydrant Fueling Systems

Hydrant fueling systems consist of aboveground or underground fuel storage tanks, a pump house containing pumps, control valves, and filters, fuel distribution pipe, and refueling stands near the aircraft. The refueling stand is a loading arm or an underground metal or fiberglass “hydrant” fuel pit. You may summarize your hydrant fueling system distributions each day by position holder. Report the summarized transactions on the terminal disbursement Schedule 15B, *Terminal Operator Disbursement by Position Holder*, and use the GS or RT mode code.

### IRS-Secured Terminals

The IRS maintains a [Terminal Control Number \(TCN\)/Terminal Locations Directory](#) list. This list identifies terminals with secure airport terminal designation. Please refer to this list for California airports that include a secured area. These terminals may summarize qualifying truck removals each day by position holder. Report the summarized transactions on the terminal disbursement Schedule 15B, *Terminal Operator Disbursement by Position Holder*, and use the GS or RT mode code.

## Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations

When reporting sales made to exempt entities for which credits are claimed on Schedules 13B through 13E, if the exempt buyer has purchased the fuel at a cardlock or retail service station, a summary amount for each customer for all transactions on your billing document (invoice or statement) may be claimed during the reporting period. The summary amount must be reported for each individual customer, not as a single total for all customers. **Do not enter individual line items from your billing document**, as this will require more verification time and require us to contact you to correct your reporting. For summary information, only the information requested in columns 3, and 5 through 11, is required. Enter mode code CE in column 3.

## VII. Contact Us

If you have any questions about the schedule instructions or reporting requirements, email us at [CDTFAMFeFile@cdtfa.ca.gov](mailto:CDTFAMFeFile@cdtfa.ca.gov), or call our Customer Service Center at 1-800-400-7115 (CRS: 711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

**Please note:** This document summarizes the law and applicable regulations in effect when it was published. However, changes in the law or regulations may have occurred. If there is a conflict between this document and the law, decisions will be based on the law.

## VIII. Supplier Schedules

### Receipt Schedules

#### Receipt Schedules—Schedules 2X through 3Y

These schedules are used to report receipts of fuel. It is important for accountability purposes that all transactions are reported and that the schedules are filled out completely.

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#### Schedule 1A—Fuel Purchased Tax-Paid (DDF and SMF Filers)

Schedule code 1A is used to report tax-paid fuel received at an approved terminal. All removals of tax-paid fuel from a terminal reported on Schedule 13M must be supported by tax-paid receipts on 1A.

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#### Schedule 2X—Fuel Received from Suppliers on Exchange Agreements Tax Unpaid (DDF and SMF Filers Registered for Two-Party Exchanges Only)

*Note:* Schedule code 2X is only valid for online filers participating in two-party exchanges.

Schedule code 2X is used by the receiving supplier in a two-party exchange to report the tax-free receipts on exchange. You must meet the following requirements to qualify for tax-free receipt of fuel under a two-party exchange:

- All parties must file online (including petroleum terminal operators).
- The two-party exchange is the subject of a written contract between the delivering supplier and the receiving supplier.
- The receiving supplier must report the two-party exchange and remit any tax due on a timely-filed tax return.
- The receiving supplier, delivering supplier, and petroleum terminal operator must all use the same BOL number to report the transaction.
- The receiving supplier, delivering supplier, and petroleum terminal operator must all use the same fuel type to report the transaction.
- The receiving supplier, delivering supplier, and petroleum terminal operator must all report reversals of previously-reported exchanges with identical correcting information.
- The receiving supplier must report the tax-free receipt of fuel from the delivering supplier.
- The receiving supplier must report the rack removal of the fuel.
- The two-party exchange transactions must be reported timely by both parties.
- The receiving supplier and delivering supplier must be registered as suppliers.

*Special Note:* Please refer to [Motor Vehicle Fuel Tax Regulation 1125](#) and [Diesel Fuel Tax Regulation 1423](#), available on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov), for complete information on participating in two-party exchange agreements.

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*Special Note:* An *enterer* includes any person who is the importer of record with respect to diesel fuel or motor vehicle fuel. If there is no importer of record, the owner of the fuel at the time it is brought into this state is the enterer. The enterer is responsible for reporting the import on the 3 series, import schedules, below.

#### Schedule 3A—Imports Above the Terminal Rack (DDF and SMF Filers)

Schedule code 3A is used to report ex-tax gallons of fuel imported above the California terminal rack.

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#### Schedule 3B—Imports of Out-of-State Tax-Free Motor Vehicle Fuel Blendstocks to an Approved Refinery or Terminal (SMF Filers)

Schedule code 3B is used to report entries of gasoline blendstocks that are received at an approved terminal or refinery if the enterer (the person owning the fuel when it crosses state lines) is a licensed motor vehicle fuel supplier.

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#### Schedule 3X—Imports Below the Terminal Rack Subject to Tax (DDF and SMF Filers)

Schedule code 3X is used to report fuel that is subject to tax and imported below the terminal rack into California.

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#### Schedule 3Y—Imports Below the Terminal Rack Not Subject to Tax (DDF and SMF Filers)

Schedule code 3Y is used to report fuel that is not subject to tax, including aircraft jet fuel, ethanol, kerosene, and soy oil and other vegetable oils used as a feedstock to produce diesel fuel, imported below the terminal rack into California.

## Disbursement Schedules

### Taxable Schedules—Schedules 5 through 5X

These schedules are used to report taxable removals of fuel. It is important for accountability purposes that all transactions are reported and that the schedules are filled out completely.

#### Schedule 5—*Fuel Removed Subject to Tax (DDF and SMF Filers)*

Schedule code 5 is used to report all taxable removals of fuel from a California terminal rack.

#### Schedule 5A—*Fuel Sold Above the Rack to Unlicensed Parties (DDF and SMF Filers)*

Schedule code 5A is used to report gallons of taxable fuel sold to unlicensed parties above the rack.

#### Schedule 5H—*Fuel Sold Originating Tax Collected (SMF Filers)*

Schedule code 5H is used to offset the credit gallons claimed on Schedules 13A, 13B, 13C, 13G, 13J, 13M, and 13N that would create a credit/refund return. All credit transactions must be claimed on the appropriate schedule, but [CDTFA-501-PS, Supplier of Motor Vehicle Fuel Tax Return](#), may not result in a credit/refund amount. Schedule 5H provides a method to offset the excess credit gallons. The return should result in a zero amount due. A claim for refund should be filed with the [State Controller's Office](#) for all gallons reported on Schedule 5H. Transactions reported on Schedule 5H must exactly match the transaction(s) being offset as claimed on the credit schedule.

#### Schedule 5Q—*Gallons Used in a Taxable Manner (DDF and SMF Filers)*

Schedule code 5Q is used to report fuel removed at the terminal, not reported on Schedule 5, and used by you in a taxable manner. Transactions may be reported as a summarized daily, weekly, or monthly total. If summarizing, use mode code CE, and the document date should be the last day of the summarized period.

#### Schedule 5V—*Ex-Tax Gallons of Blendstocks Resold to Persons Not Furnishing an Exemption Certificate (SMF Filers)*

Schedule code 5V is used to report ex-tax gallons of gasoline blendstocks entered, removed from a California terminal rack, or purchased with an exemption certificate and then resold to a person not furnishing an exemption certificate.

#### Schedule 5W—*Untaxed Products Blended with or Added to Fuel, Resulting in a Product Which is Used as or is Usable as, a Taxable Fuel (DDF and SMF Filers)*

Schedule code 5W is used to report ex-tax gallons of products blended with, or added to, products classified as *diesel-taxable* or *motor-vehicle-fuel-taxable* that results in a product that was used as, or is usable as, diesel fuel or motor vehicle fuel. Report only the blend product portion (in gallons), not the combination of the blend product and the previously-taxed fuel.

*Special Note:* Suppliers selling, manufacturing, importing, or using biodiesel or vegetable oil, see Section VI, *Special Notes Section*, of this document.

#### Schedule 5X—*Gallons Delivered Partially Taxed (DDF and SMF Filers)*

Schedule code 5X is used to report the difference between gallons sold to customers with tax reimbursement added and tax-paid gallons purchased from suppliers when tax is charged on one volumetric measurement but paid on another, creating an excess tax reimbursement situation (for example, tax paid on net gallons purchased from suppliers, but tax charged on gross gallons sold to customers). Transactions may be reported as a summarized daily, weekly, or monthly total by customer. If summarizing, use mode code CE and the document date should be the last day of the summarized period.

*Special Note:* This schedule may not be used to claim a credit on gallons where the volumetric measurement on which tax is charged is less than the measurement on which tax was paid.

## Exemption Schedules

### Exemption Schedules—Schedules 6F through 10AB

These schedules are used to report exempt removals of fuel that do not impact the tax calculation of the filing. It is important for accountability purposes that all exempt transactions are reported and that the exemption schedules are filled out completely.

**Schedule 6F—Reportable Products Removed Not Subject to Tax (DDF and SMF Filers)**

Schedule code 6F is used to report fuel removed from a California terminal rack and sold in California that is not subject to tax and was not reported on any other tax-exempt schedule.

- a. **Diesel Fuel Suppliers (DDF Filers)** reportable products include dyed diesel fuel (including dyed blended biodiesel), jet fuel, transmix, and kerosene.
- b. **Motor Vehicle Fuel Suppliers (SMF Filers)** may report blendstocks on Schedule 6F if the transaction qualifies as exempt under [Revenue and Taxation Code section 7401\(a\)\(7\)](#). A destination TCN is required for these transactions.

**Schedule 6X—Gallons Delivered to Suppliers on Exchange Agreements (DDF and SMF Filers Registered for Two-Party Exchanges Only)**

*Note:* Schedule code 6X is only valid for online filers participating in two-party exchanges.

Schedule code 6X is used by the delivering supplier in a two-party exchange to report a tax-free delivery to a receiving supplier. You must meet the following requirements to qualify for tax-free deliveries of fuel under two-party exchanges:

- All parties must file online (including petroleum terminal operators).
- The two-party exchange is the subject of a written contract between the delivering supplier and the receiving supplier.
- The receiving supplier must report the two-party exchange and remit any tax due on a timely-filed tax return.
- The receiving supplier, delivering supplier, and petroleum terminal operator must all use the same BOL number to report the transaction.
- The receiving supplier, delivering supplier, and petroleum terminal operator must all use the same fuel type to report the transaction.
- The receiving supplier, delivering supplier, and petroleum terminal operator must all report reversals of previously reported exchanges with identical correcting information.
- The delivering supplier must report the two-party exchange to the petroleum terminal operator and identify the receiving supplier.
- The delivering supplier must report the tax-free delivery to the receiving supplier on Schedule 6X.
- The two-party exchange transactions must be reported timely by both parties.
- The receiving supplier and delivering supplier must be registered as suppliers.

*Special Note:* Please refer to [Motor Vehicle Fuel Tax Regulation 1125](#) and [Diesel Fuel Tax Regulation 1423](#), available on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov), for complete information on participating in two-party exchange agreements.

**Schedule 7—Fuel Removed and Exported Tax Exempt (DDF and SMF Filers)**

Schedule code 7 is used to report ex-tax gallons of fuel removed from a California terminal rack and exported out of California. Qualifying gallons exported are those which, according to the contract of sale, are required to be shipped to a point outside this state by:

- Facilities operated by the supplier;
- Delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point; or
- Delivery by the supplier to any vessel clearing from a port of this state for a port outside this state, and the fuel is actually exported from this state.

The destination entered in column (4) of the disbursement schedule must be a valid two-character postal service abbreviation or TCN outside California. A list of valid postal abbreviations is available on [CDTFA-810-FTC, Postal Abbreviations Table](#), available on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

**Schedule 7D—Exports Above the Terminal Rack (DDF and SMF Filers)**

Schedule code 7D is used to report fuel exported out of California above the terminal rack.

**Schedule 7F—Exports of Reportable Products Below the Terminal Rack (DDF and SMF Filers)**

Schedule code 7F is used to report exports of tax-exempt gallons of fuel exported out of California below the terminal rack. An example of a taxable diesel fuel product that may be reported on Schedule 7F is fuel originally removed under an exemption certificate that is subsequently exported out of California.

**Schedule 8—Fuel Removed and Sold to the United States Government Tax Exempt (DDF and SMF Filers)**

Schedule code 8 is used to report exempt sales of fuel to the United States Government. The sales qualifying for exemption vary by type of filer.

- a. **Diesel Fuel Suppliers (DDF)** use Schedule code 8 to report tax-exempt gallons of fuel removed from a California terminal rack and sold to the United States Government, its agencies, or instrumentalities. You must retain a copy of the government purchase order or contract authorizing the purchase. It is important to note that diesel fuel filers must use Schedule code 13C, *Tax Paid Fuel Sold to the United States Government*, to claim credits for tax-paid diesel fuel sold to the United States Government from cardlocks or retail service stations.
- b. **Motor Vehicle Fuel Suppliers (SMF)** use Schedule code 8 to report tax-exempt gallons of fuel removed from a California terminal rack and sold to the United States Armed Forces for use in ships or aircraft, or for use outside this state.

**Schedule 10C—Fuel Removed and Sold to Exempt Bus Operators Tax Exempt (DDF Filers)**

Schedule code 10C is used to report gallons of fuel removed from a California terminal rack and sold to an exempt bus operator. To sell diesel fuel tax-exempt to an exempt bus operator, you must obtain and keep on file a complete and valid exemption certificate, [CDTFA-231-DB](#), *Certificate of Exempt Bus Operation*, from the buyer. The buyer must provide you with a new exemption certificate if any information on the exemption certificate changes. If you do not maintain up-to-date exemption certificates, you may not be granted an exemption. Exemption certificates must be kept for a minimum of four years from the date of sales covered by the certificate.

**Schedule 10I—Fuel Removed and Sold for Use on Farms Tax Exempt (DDF Filers)**

Schedule code 10I is used to report gallons of diesel fuel removed from a California terminal rack and sold to an ultimate purchaser who uses the fuel on a farm for farming purposes. To sell diesel fuel tax-exempt to an ultimate purchaser for use on a farm for farming purposes, you must annually obtain a valid exemption certificate, [CDTFA-608](#), *Certificate of Farming Use*, from the buyer and submit it to us. The exemption certificate must be renewed annually, and the buyer must provide you with a new exemption certificate if any information on the exemption certificate changes. If you do not maintain up-to-date exemption certificates for farming use, you may not be granted an exemption. You must keep exemption certificates on file for a minimum of four years from the date of sale covered by the certificate.

**Schedule 10Y—Fuel Removed and Sold to Train Operators Tax Exempt (DDF and SMF Filers)**

Schedule code 10Y is used to report gallons of fuel removed from a California terminal rack and sold to a petroleum train operator tax-exempt. To sell the fuel tax-exempt to a petroleum train operator, you must obtain and keep on file a complete and valid exemption certificate, [CDTFA-231-PT](#), *Fuel Tax Exemption Certificate for Diesel Fuel and Motor Vehicle Fuel Train Operators*, from the buyer. The buyer must provide you with a new exemption certificate if any information on the exemption certificate changes. If you do not maintain up-to-date exemption certificates for petroleum train operators, you may not be granted an exemption. Exemption certificates must be kept for a minimum of four years from the date of sale covered by the certificate.

**Schedule 10Z—Gasoline Blendstocks Removed Tax Exempt Not in Connection with a Sale Which Will Not Be Used to Produce Finished Gasoline (SMF Filers)**

Schedule code 10Z is used to report gallons of gasoline blendstocks removed from a California terminal rack which you used to produce a product other than finished gasoline.

**Schedule 10AB—Gasoline Blendstocks Removed Tax Exempt in Connection With a Sale When the Buyer Has Issued a Certificate Stating the Blendstocks Will Not Be Used to Produce Finished Gasoline (SMF Filers)**

Schedule code 10AB is used to report gallons of gasoline blendstocks removed from a California terminal rack in connection with a sale when the buyer has issued a certificate stating the gasoline blendstocks will not be used to produce finished gasoline.

**Below-the-Rack Activity Schedules****Schedules 12A through 12C**

These schedules are used to account for sales, use, and inventory of fuel owned *below the rack*. If you have tax-paid fuel below the rack on which you paid a different tax rate than the rate applicable to the document date on the claimed credit transaction, you may report the purchase date and the rate of tax you paid on the purchase on the applicable Schedule 13 transaction to claim a credit at the tax rate that you paid. *If you are claiming a credit at the prior tax rate, you must have reported your below-the-rack activities on Schedules 12A, 12B, and 12C for all previous reporting periods from the period prior to the tax rate change forward through the period on which you are claiming the credit. For example, to claim a credit transaction at the prior tax rate in the December 2021 period, you would need to report these schedules for the October 2021 period and all subsequent periods.*

**Schedule 12A—All Other Sales or Use of Tax-Paid Fuel Below the Rack (DDF and SMF Filers)**

Schedule code 12A is used to report the tax-paid fuel used or sold by you below the rack. **Do not include fuel claimed on credit schedules.** Transactions may be reported as a summarized daily, weekly, or monthly total. Use must be reported separately from sales. When reporting use, use mode code CE, document ID XXUSEMMDDYY where XX is the last two (2) digits of your account number and MMDDYY is the reporting period in the month/day/year format. For example, account 12345678 reporting for the August 2021 reporting period would report document ID 78USE083121. Report mode code CE and the last day of the summarized period as the document date.

**Schedule 12B—All Other Sales or Use of Ex-Tax Fuel Below the Rack (DDF and SMF Filers)**

Schedule code 12B is used to report the ex-tax fuel used or sold by you below the rack. Ex-tax fuel includes dyed diesel fuel. Transactions may be reported as a summarized daily, weekly, or monthly total. Use must be reported separate from sales. When reporting use, use mode code CE, document ID XXUSEMMDDYY where XX is the last two (2) digits of your account number, and MMDDYY is the reporting period in the month/day/year format. For example, account 12345678 reporting for the August 2021 reporting period would report document ID 78USE083121. Report mode code CE and the last day of the summarized period as the document date.

**Schedule 12C—Ending Inventory of Below the Rack Products (DDF and SMF Filers)**

Schedule code 12C is used to report gallons of ending physical inventory at each tax rate for every product held in below-the-rack storage, including transport vehicles, in net gallons at the end of the reporting period. Use mode code CE, document ID XXINVMDDYY where XX is the last two (2) digits of your account number, and MMDDYY is the reporting period in the month/day/year format. For example, account 12345678 reporting for the August 2021 reporting period would report document ID 78USE083121. Report mode code CE and the last day of the summarized period as the document date.

**Tax-Paid Credit Schedules****Schedules 13A through 13N**

These schedules are used to claim a tax-paid credit or refund for fuel sold on which the fuel tax reimbursement was not collected. See specific schedule descriptions to determine which types of tax-paid transactions may be claimed.

- a. **Diesel Fuel Suppliers (DDF)** The taxable gallons on line 1 may be a negative amount, and we will refund the tax.
- b. **Motor Vehicle Fuel Suppliers (SMF)** The taxable gallons on line 1 of the *Supplier of Motor Vehicle Fuel Tax Return* cannot be a negative amount. If transactions claimed on tax-paid credit schedules result in the taxable gallons on line 1 being negative, then a sufficient number of transactions claimed on tax-paid credit schedules to bring the line 1 amount to zero must also be reported on Schedule 5H. Transactions reported on Schedule 5H must exactly match the transactions being offset as claimed on the credit schedule. Refer to Schedule 5H for more information on offsetting tax-paid transactions.

**Schedule 13A—Tax-Paid Fuel Exported (DDF and SMF Filers)**

Schedule code 13A is used to report gallons of tax-paid fuel exported below the California terminal rack on which the fuel tax reimbursement was not collected. To qualify for this credit, the tax-paid fuel must be exported to a point outside this state by:

- Facilities operated by the supplier;
- Delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point; or
- Delivery by the supplier to any vessel clearing from a port of this state for a port outside this state, and the fuel must actually be exported from this state.

If you exported fuel to your own company, list the company name and EIN in columns (5) and (6).

**Schedule 13B—Tax-Paid Fuel Sold to a Consulate Officer or Employee by Credit Card (DDF and SMF Filers)**

Schedule code 13B is used to report gallons of tax-paid fuel sold to a consulate officer or employee using a credit card without collecting the fuel tax reimbursement. If you deliver the fuel, you must complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer to the *Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations* in Section VI, *Special Notes Section*, of this document.



**Schedule 13C—Tax-Paid Fuel Sold to the United States Government (DDF and SMF Filers)**

Schedule code 13C is used to report gallons of tax-paid fuel sold to the United States Government without collecting the fuel tax reimbursement. Sales qualifying for exemption vary by type of filer.

- a. **Diesel Fuel Suppliers (DDF)** use Schedule code 13C to report gallons of tax-paid diesel fuel sold, without collecting the fuel tax reimbursement, to the United States Government, its agencies, or instrumentalities. You must retain a copy of the government purchase order or remittance advice authorizing the purchase. Diesel fuel pumped into the tank of a United States Government vehicle is only exempt if purchased with a credit card belonging to the United States Government. If the purchaser pays for the diesel fuel with cash or uses a personal credit card, the diesel fuel tax is due. If you deliver the fuel, all columns must be completed on the schedule. If the fuel is sold through cardlock or retail locations, refer to the *Special Rules for Claiming Exempt Sales* in Section VI, *Special Notes Section*, of this document.
- b. **Motor Vehicle Fuel Suppliers (SMF)** use Schedule code 13C to report gallons of tax-paid motor vehicle fuel (includes aviation fuel) sold, without collecting the fuel tax reimbursement, to the Armed Forces of the United States for use in ships or aircraft, or for use outside this state. If you deliver the fuel, all columns must be completed on the schedule. If the fuel is sold through cardlock or retail locations, refer to the *Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations* in Section VI, *Special Notes Section*, of this document.

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**Schedule 13D—Tax-Paid Fuel Sold for Use on Farms (DDF Filers)**

Schedule code 13D is used to report gallons of tax-paid fuel sold without fuel tax reimbursement to ultimate purchasers who use the fuel on a farm for farming purposes. To claim these sales, you must annually submit to us a complete and valid exemption certificate, [CDTFA-608](#), *Certificate of Farming Use*, provided by the buyer. The exemption certificate must be renewed annually, and the buyer must provide you with a new exemption certificate if any information on the exemption certificate changes. If you do not maintain up-to-date exemption certificates for farming use, you may not be granted a credit or refund. Exemption certificates must be kept on file for a minimum of four years from the date of sale covered by the certificate. If you deliver the fuel, complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer to the *Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations* in Section VI, *Special Notes Section*, of this document.

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**Schedule 13E—Tax-Paid Fuel Sold to Exempt Bus Operators (DDF Filers)**

Schedule code 13E is used to report gallons of tax-paid fuel sold to exempt bus operators without collecting the fuel tax reimbursement. To claim these sales, you must obtain and keep on file a complete and valid exemption certificate, [CDTFA-231-DB](#), *Certificate of Exempt Bus Operation*, from the buyer. The buyer must provide you with a new exemption certificate if any information on the exemption certificate changes. If you do not maintain up-to-date exemption certificates for exempt bus operators, you may not be granted a credit or refund. Exemption certificates must be kept for a minimum of four years from the date of sale covered by the certificate. If you deliver the fuel, complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer to the *Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations* in Section VI, *Special Notes Section*, of this document.

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**Schedule 13G—Tax-Paid Fuel Sold to Train Operators (DDF and SMF Filers)**

Schedule code 13G is used to report gallons of tax-paid fuel sold to a petroleum train operator without collecting fuel tax reimbursement. To sell tax-paid fuel without collecting the fuel tax reimbursement to a petroleum train operator, you must obtain and keep on file a complete and valid exemption certificate, [CDTFA-231-PT](#), *Fuel Tax Exemption Certificate for Diesel Fuel and Motor Vehicle Fuel Train Operators*, from the buyer. The buyer must provide you with a new exemption certificate if any information on the exemption certificate changes. If you do not maintain up-to-date exemption certificates for train operators, you may not be granted a credit or refund. Exemption certificates must be kept for a minimum of four years from the date of sale covered by the certificate.

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**Schedule 13J—Tax-Paid Fuel Used in an Exempt Manner Not Reportable on Another Schedule (DDF and SMF Filers)**

Schedule code 13J is used to claim gallons of tax-paid fuel used in an exempt manner that cannot be claimed on any other credit schedule. Transactions may be claimed as a summarized daily, weekly, or monthly total. If summarizing, use mode code CE and the last day of the summarized period as the document date.

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**Schedule 13M—Tax-Paid Fuel Removed from a Terminal (DDF and SMF Filers)**

Schedule code 13M is used to claim gallons of fuel removed from a terminal on which the tax has already been paid. Disbursements reported on 13M must be supported by the terminal receipts of tax-paid fuel reported on Schedule 1A, *Fuel Purchased Tax-Paid*. The gallons claimed on Schedule 13M must have also been reported on Schedule 5, *Fuel Removed Subject to Tax* or Schedule 6F, *Reportable Products Removed Not Subject to Tax*. Supporting documentation relating to transactions reported on Schedule 13M, or Schedule 6F, and that correspond to the disbursement transaction(s) on Schedule 5 or Schedule 6F, for which the credit is being claimed, must be kept for a minimum of four years from the date of the claim. This includes support for any calculations or other methods used in determining the amount claimed. Transactions may be claimed as a summarized daily, weekly, or monthly total. If summarizing, use mode code CE and the last day of the summarized period as the document date.

**Schedule 13N—Tax-Paid Fuel Used to Manufacture Other Products (DDF and SMF Filers)**

Schedule code 13N is used to claim gallons of tax-paid fuel used to manufacture other products which are not taxable under the Motor Vehicle Fuel Tax Law or Diesel Fuel Tax Law. Transactions may be reported as a summarized daily, weekly, or monthly total. If summarizing, use mode code CE and the last day of the summarized period as the document date.

**Summary Schedules**

The following table lists the summary schedule codes and indicates the filings that utilize each schedule code. Following the table is an explanation of the schedule codes and how each is used.

SCHEDULE CODES	TAX RETURNS	
	CDTFA-501-DD (DDF)	CDTFA-501-PS (SMF)
Schedule S02A	X	X
Schedule S03A	X	X
Schedule S04	X	
Schedule S05I	X	X

Summary schedules are only used by motor vehicle fuel (SMF) suppliers and diesel fuel suppliers (DDF) to report transactions that are not required to be reported in detail and cannot be reported on any other schedule. To report a summary item, you will need to use a disbursement schedule. For each summary item, enter the summary code, product code, mode code (the mode code on all summary items should be CE), the total billed gallons, document ID, and document date. Use document ID XXSUMMMDDYY where XX is the last two (2) digits of your account number, and MMDDYY is the reporting period in the month/day/year format. For example, account 12345678 reporting for the August 2021 reporting period would report document ID 78SUM083121. Report the last day of the summarized period as the document date.

A separate summary schedule is needed for each product reported. Documentation supporting all amounts reported on a summary schedule should be maintained.

**Schedule S02A—(Taxes) (DDF and SMF Filers)**

Use summary Schedule code S02A to report miscellaneous fuel that is subject to tax and cannot be reported on any transaction schedule.

**Schedule S03A—(Tax Credit) (DDF and SMF Filers)**

Use summary Schedule code S03A to report miscellaneous tax-paid fuel qualifying for credits that cannot be reported on any transaction schedule.

**Schedule S04—(Bad Debt Write-Off) (DDF Filers)**

Use summary Schedule code S04 to claim a bad debt write-off. This write-off is only applicable to diesel fuel suppliers on [CDTFA-501-DD](#), *Supplier of Diesel Fuel Tax Return*. Enter the total gallons of tax-paid fuel that have been found worthless and charged off for income tax purposes.

**Schedule S05I—(Other Exempt Removals) (DDF and SMF Filers)**

Use summary Schedule code S05I to report all other tax-exempt diesel fuel or motor vehicle fuel removed from California terminal racks that cannot be reported on any transaction schedule.

## IX. Aircraft Jet Fuel Dealer Schedules

### Receipt Schedules

#### Receipt Schedules—Schedules 2 and 4

These schedules are used to report receipts of fuel. It is important for accountability purposes that all transactions are reported and that the schedules are filled out completely.

#### Schedule 2—*Instate Receipts—Purchased, Refined, or Produced (AJF Filers)*

Schedule code 2 is used to report the gallons of aircraft jet fuel purchased from suppliers located in the state of California. Individual transaction detail is required on this schedule for purchases. In addition, Schedule code 2 is used to report gallons of aircraft jet fuel refined or produced by you. Gallons refined or produced by you may be reported as a summarized daily, weekly, or monthly total. If summarizing, the document date should be the last day of the summarized period. If aircraft jet fuel is delivered to an airport location, provide the airport code, which is available on [CDTFA-810-FTH, Airport Code Table \(Sorted by Airport Code\)](#), in the destination field in column (4) of the receipt schedule.

#### Schedule 4—*Imports of Aircraft Jet Fuel (AJF Filers)*

Schedule code 4 is used to report the gallons of aircraft jet fuel imported from other states. Individual transaction detail is required on this schedule. If aircraft jet fuel is delivered to an airport location, provide the airport code, which is available on our website on [CDTFA-810-FTH, Airport Code Table \(Sorted by Airport Code\)](#), in the destination field in column (4) of the receipt schedule.

### Disbursement Schedules

#### Taxable Schedules—Schedules 5 and 5Q

These schedules are used to report taxable removals of fuel. It is important for accountability purposes that all transactions are reported and that the schedules are filled out completely.

#### Schedule 5—*Taxable Gallons of Aircraft Jet Fuel Sold (AJF Filers)*

Schedule code 5 is used to report aircraft jet fuel:

- Sold to an aircraft jet fuel user,
- Delivered in this state into the fuel tanks of aircraft, or
- Delivered into a storage facility from which the fuel is withdrawn for use in aircraft.

For transactions involving sales for placement into an aircraft, transactions may be reported as a summarized daily total by airport location. Provide the airport code, which is available on [CDTFA-810-FTH, Airport Code Table \(Sorted by Airport Code\)](#), in the destination field in column (4) of the disbursement schedule. For transactions involving sale for placement into storage, individual transaction details are required.

#### Schedule 5Q—*Taxable Gallons of Aircraft Jet Fuel Used (AJF Filers)*

Schedule code 5Q is used to report the aircraft jet fuel used by you in a taxable manner. Transactions may be reported as a summarized daily total. If summarizing, the document date should be the last day of the summarized period. Provide the airport code, which is available on [CDTFA-810-FTH, Airport Code Table \(Sorted by Airport Code\)](#), in destination field in column (4) of the disbursement schedule.

### Exemption Schedules

#### Schedules 7 through 10K

These schedules are used to report exempt removals of fuel that do not impact the tax calculation of the filing. It is important for accountability purposes that all exempt transactions are reported and that the exemption schedules are filled out completely.

#### Schedule 7—*Aircraft Jet Fuel Exported (AJF Filers)*

Schedule code 7 is used to report exports of aircraft jet fuel. Individual transaction detail is required on this schedule. The point of destination entered in column (4) of the disbursement schedule must be a valid two-character postal service abbreviation or TCN outside the state of California. A list of valid postal abbreviations is available on [CDTFA-810-FTC, Postal Abbreviations Table](#).

**Schedule 8—Aircraft Jet Fuel Sold to the United States Government Tax Exempt (AJF Filers)**

Schedule code 8 is used to report gallons of aircraft jet fuel sold to the United States Armed Forces. For transactions involving sales delivered into an aircraft, transactions may be reported as a summarized daily total by each purchaser by airport location. If summarizing, the document date should be the last day of the summarized period. Provide the airport code, which is available on [CDTFA-810-FTH, Airport Code Table \(Sorted by Airport Code\)](#), in the destination field in column (4) of the disbursement schedule. For transactions involving sales into storage, individual transaction detail is required.

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**Schedule 10A—All Other Exempt Sales of Aircraft Jet Fuel (AJF Filers)**

Schedule code 10A is used to report exempt sales of aircraft jet fuel for use other than in an aircraft. This includes sales to persons who will not use the aircraft jet fuel in an aircraft, and sales of aircraft jet fuel to wholesalers or resellers not licensed as aircraft jet fuel dealers. Individual transaction detail is required on this schedule.

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**Schedule 10B—Sales of Aircraft Jet Fuel to Registered Aircraft Jet Fuel Dealers (AJF Filers)**

Schedule code 10B is used to report sales of aircraft jet fuel to registered California dealers of aircraft jet fuel. Individual transaction detail is required on this schedule. The purchaser's aircraft jet fuel dealer account number may be provided in column (6) in place of an EIN.

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**Schedule 10G—Aircraft Jet Fuel Sold to Aircraft Manufacturers (AJF Filers)**

Schedule code 10G is used to report gallons of aircraft jet fuel sold to a person engaged in the business of constructing or reconstructing by manufacture or assembly of completed aircraft, or modifying, overhauling, repairing, maintaining, or servicing aircraft. Include any gallons of aircraft jet fuel you used as an aircraft manufacturer. Individual transaction detail is required on this schedule.

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**Schedule 10K—Aircraft Jet Fuel Sold to Air Common Carriers (AJF Filers)**

Schedule code 10K is used to report gallons of aircraft jet fuel sold to an air common carrier engaged in the business of transporting persons or property for hire or compensation under a certificate of public convenience and necessity or an all-cargo air transportation certificate issued pursuant to the authority of the laws of California, of the United States, or of any foreign government. You should keep an exemption certificate on file for each common carrier listed on Schedule 10K (see [Motor Vehicle Fuel Tax Regulation 1137, Exempt Sales of Jet Fuel](#)). Please obtain the *Certificate of Public Convenience and Necessity* or *All-Cargo Air Transportation Certificate*, issued by the [U.S. Department of Transportation](#) (this is different than the *FAA Air Carrier Certificate*) from each common carrier to support the tax-exempt purchase. Transactions may be reported as summarized daily totals for each purchaser by airport location code, which are available on [CDTFA-810-FTH, Airport Table Code \(Sorted by Airport Code\)](#), or [CDTFA-810-FTI, Airport Table Code \(Sorted by City\)](#). If summarizing, the document date should be the last day of the summarized period.

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**Inventory Schedule – Schedule 15C****Schedule 15C—Ending Inventory by Product Code (AJF Filers)**

You are required to report your ending inventory of aircraft jet fuel. You must use Schedule 15C to report the actual physical inventory for aircraft jet fuel at the end of the reporting period. However, if you report using the FLT file format and using the [Excel workbook](#) available on [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov), report the inventory in the ending inventory segment on the *cover worksheet*. Do not report it as a line item on the *schedule worksheet*.

## X. Refund Claim Schedules

### Receipt Schedules

#### Receipt Schedules—Schedules 1A and 2A

These schedules are used to report receipts of fuel. It is important for accountability purposes that all transactions are reported and that the schedules are filled out completely.

#### Schedule 1A—Fuel Purchased Tax-Paid (DFU, DUV, and DZE Filers)

Schedule code 1A is used to report tax-paid purchases of fuel. All product codes classified as *diesel-taxable* may be reported on Schedule 1A.

#### Schedule 2A—Fuel Purchased Ex-Tax (DFU, DUV, and DZE Filers)

Schedule code 2A is used to report purchases of ex-tax fuel, generally dyed diesel fuel.

**Claimants:** You do not need to supply the information in columns 1, 2, and 4 of the receipt schedule.

### Disbursement Schedules

#### Below-the-Rack Activity Schedules—Schedules 12A through 12C

These schedules are used to account for sales, use, and inventory of fuel owned *below the rack*. If you have tax-paid fuel below the rack on which you paid a different tax rate than the rate applicable to the document date on the claimed credit transaction, you may report the purchase date and the rate of tax you paid on the purchase on the applicable Schedule 13 transaction to claim a credit at the tax rate that you paid. *If you are claiming a credit at the prior tax rate, you must have reported your below-the-rack activities on Schedules 12A, 12B, and 12C for all previous reporting periods from the period prior to the tax rate change forward through the period on which you are making the claim. For example, to claim a credit transaction at the prior tax rate in the December 2021 period, you would need to report these schedules for the October 2021 period and all subsequent periods.*

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#### Schedule 12A—All Other Sales or Use of Tax-Paid Fuel Below the Rack (DFU, DUV, and DZE Filers)

Schedule code 12A is used to report the tax-paid fuel used or sold by you below the rack. You only need to complete the header and columns 3, 7, 8, and 11. Use must be reported separately from sales. Do not include fuel claimed on credit schedules.

- a. **Diesel Fuel Exempt User (DFU)** transactions may be reported as a summarized daily, weekly, or monthly total, or for the reporting period if reporting quarterly or annually. When reporting use, use mode code CE and the document ID USEMMDDYY where MMDDYY is the last day of the reporting period in the month/day/year format. For example, when making a claim for the period ending September 2021, you would report ID USE093021. If your company sells clear diesel fuel, you would report that as a separate summary figure with the document ID SALEMMDDYY. Report the last day of the summarized period as the document date. Enter the gallons used or sold in column 11. Enter the tax rate in column 12 only if you are claiming gallons purchased at the prior tax rate.
- b. **Diesel Fuel Ultimate Vendor (DUV) and Diesel Fuel Exempt Seller (DZE)** transactions may be reported as a summarized daily, weekly, or monthly total. When reporting use, use mode code CE, and the document ID XXUSEMMDDYY where XX is the last two (2) digits of your account number, and MMDDYY is the reporting period in the month/day/year format. For example, account 12345678 making a claim for September 2021 would report document ID 78USE093021. Report your tax-paid fuel sales as a separate summary figure with the document ID XXSALEMMDDYY. Report the last day of the summarized period as the document date. Enter the gallons used or sold in column 11. Enter the tax rate in column 12 only if you are claiming gallons purchased at the prior tax rate.

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#### Schedule 12B—All Other Sales or Use of Ex-Tax Fuel Below the Rack (DFU, DUV, and DZE Filers)

Schedule code 12B is used to report the ex-tax fuel used or sold by you below the rack. Ex-tax fuel includes dyed diesel fuel. You only need to complete the header and columns 3, 7, 8, and 11. Use must be reported separate from sales.

- a. **Diesel Fuel Exempt User (DFU)** transactions may be reported as a summarized daily, weekly, or monthly total, or for the reporting period if reporting quarterly or annually. When reporting use, use mode code CE, and the document ID USEMMDDYY where MMDDYY is the reporting period in the month/day/year format. For example, when making a claim for September 2021, you would report document ID USE093021. If your company sells dyed diesel fuel, you would document that as a separate summary figure with the document ID SALEMMDDYY. Report the last day of the summarized period as the document date. Enter the gallons used or sold in column 11. Enter the tax rate in column 12 only if you are claiming gallons purchased at the prior tax rate.
- b. **Diesel Fuel Ultimate Vendor (DUV) and Diesel Fuel Exempt Seller (DZE)** transactions may be reported as a summarized daily, weekly, or monthly total. When reporting use, use mode code CE, and the document ID XXUSEMMDDYY where XX is the last two (2) digits of your account number, and MMDDYY is the reporting period in the month/day/year format. For example, account 12345678 making a claim for September 2021 would report document ID 78USE093021. If your company sells ex-tax fuel, you would document that as a separate summary figure with the document ID XXSALEMMDDYY. Report the last day of the summarized period as the document date. Enter the gallons used or sold in column 11. Enter the tax rate in column 12 only if you are claiming gallons purchased at the prior tax rate.

**Schedule 12C—Ending Inventory of Below the Rack Products (DFU, DUV, and DZE Filers)**

Schedule code 12C is used to report gallons of ending physical inventory at each tax rate for every product held in below-the-rack storage, including transport vehicles, at the end of the reporting period by completing columns 3, 7, 8, 11, and 12.

- a. **Diesel Fuel Exempt User (DFU)** use mode code CE and the document ID INVMMDDYY where MMDDYY is the reporting period in the month/day/year format. Report the date you took inventory as the document date. For example, account 123456789 making a claim for September 2021 would report document ID 78INV093021.
- b. **Diesel Fuel Ultimate Vendor (DUV) and Diesel Fuel Exempt Seller (DZE)** use mode code CE, and the document ID XXINVMMDDYY where XX is the last two (2) digits of your account number, and MMDDYY is the reporting period in the month/day/year format. Report the date you took inventory as the document date. For example, for September 2021 ending inventory, you would report document ID INV093021.

**Tax-Paid Credit Schedules****Schedules 13A through 13G (DUV, DVW, and DZE filers)**

These schedules are used to claim a refund for fuel sold on which the fuel tax reimbursement was not collected. See specific schedule descriptions to determine which types of tax-paid transactions may be claimed.

**Schedule 13A—Tax-Paid Fuel Exported (DUV and DZE Filers)**

Schedule code 13A is used to report gallons of tax-paid fuel exported below the California terminal rack on which the fuel tax reimbursement was not collected. To qualify for this credit, the tax must be imposed on the fuel by either the current or a previous transaction, and the fuel is exported to a point outside this state by:

- Facilities operated by the supplier;
- Delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point; or
- Delivery by the supplier to any vessel clearing from a port of this state for a port outside this state, and the fuel must actually be exported from this state.

If you exported fuel to your own company, list your company name and EIN in columns (5) and (6).

**Schedule 13C—Tax-Paid Fuel Sold to the United States Government (DUV and DZE Filers)**

Schedule code 13C is used to report gallons of tax-paid diesel fuel sold to the United States Government, its agencies, or instrumentalities without collecting the fuel tax reimbursement. You must retain a copy of the government purchase order or remittance advice authorizing the purchase. Diesel fuel pumped into the tank of a United States Government vehicle is only exempt if purchased with a credit card belonging to the United States Government. If the purchaser pays for the diesel fuel with cash or uses a personal credit card, the diesel fuel tax is due. Complete all columns on the schedule if you deliver the fuel. If the fuel is sold through cardlock or retail locations, refer to the *Special Rules for Claiming Exempt Sales* in Section VI, *Special Notes Section*, of this document.

**Schedule 13D—Tax-Paid Fuel Sold for Use on Farms (DUV and DVW Filers)**

Schedule code 13D is used to report gallons of tax-paid fuel sold without fuel tax reimbursement to ultimate purchasers who use the fuel on a farm for farming purposes. You must submit to us annually a complete and valid exemption certificate, [CDTFA-608](#), *Certificate of Farming Use*, provided by the buyer. The exemption certificate must be renewed annually, and the buyer must provide you with a new exemption certificate if any information on the exemption certificate changes. If you do not maintain up-to-date exemption certificates for farming use, your refund may be denied. Exemption certificates must be kept on file for a minimum of four years from the date of sale covered by the certificate. Complete all columns on the schedule if you deliver the fuel. If the fuel is sold through cardlock or retail locations, refer to the *Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations* in Section VI, *Special Notes Section*, of this document.

**Schedule 13E—Tax-Paid Fuel Sold to Exempt Bus Operators (DUV and DVW Filers)**

Schedule code 13E is used to report gallons of tax-paid fuel sold, without collecting the fuel tax reimbursement, to exempt bus operators. You must obtain from the buyer and keep on file a complete and valid exemption certificate, [CDTFA-231-DB](#), *Certificate of Exempt Bus Operation*. The buyer must provide a new exemption certificate if any information on the exemption certificate changes. If you do not maintain up-to-date exemption certificates for exempt bus operators, your refund may be denied. Exemption certificates must be kept for a minimum of four years from the date of sale covered by the certificate. Complete all columns on the schedule if you deliver the fuel. If the fuel is sold through cardlock or retail locations, refer to the *Special Rules for Claiming Exempt Sales at Cardlock or Retail Locations* in Section VI, *Special Notes Section*, of this document.

**Schedule 13G—Tax-Paid Fuel Sold to Train Operators (DUV and DZE Filers)**

Schedule code 13G is used to report gallons of tax-paid fuel sold, without collecting the fuel tax reimbursement, to a petroleum train operator. To sell tax-paid fuel without collecting the fuel tax reimbursement to a petroleum train operator, you must obtain from the buyer and keep on file a complete and valid exemption certificate, [CDTFA-231-PT](#), *Fuel Tax Exemption Certificate for Diesel Fuel and Motor Vehicle Fuel Train Operators*. The buyer must provide a new exemption certificate if any information on the exemption certificate changes. If you do not maintain up-to-date exemption certificates for petroleum train operators, your refund may be denied. Exemption certificates must be kept for a minimum of four years from the date of sale covered by the certificate.

**Schedule 13J through 13J9**

These schedules are used to claim gallons of tax-paid diesel fuel used for specific exempt uses.

- a. **Diesel Fuel Exempt User (DFU)** transactions may be claimed as a summarized daily, weekly, or monthly total, or for the reporting period if reporting quarterly or annually. If summarizing, use mode code CE and the document ID USEMMDDYY where MMDDYY is the last day of the reporting period in the month/day/year format. For example, when making a claim for the period ending September 2021, you would report document ID USE093021. Report the last day of the summarized period as the document date. Enter the gallons claimed in column 11. Enter the tax rate in column 12 only if you are claiming gallons purchased at the prior tax rate.
- b. **Diesel Fuel Ultimate Vendor (DUV) and Diesel Fuel Exempt Seller (DZE)** transactions may be claimed as a summarized daily, weekly, or monthly total. If summarizing, report mode code CE and the document ID XXUSEMMDDYY where XX is the last two (2) digits of your account number, and MMDDYY is the reporting period in the month/day/year format. For example, account 12345678 making a claim for September 2021 would report document ID 78USE093021. Report the last day of the summarized period as the document date. Enter the gallons claimed in column 11. Enter the tax rate in column 12 only if you are claiming gallons purchased at the prior tax rate.

**Schedule 13J—Tax-Paid Fuel Used in an Exempt Manner Not Reportable on Another Schedule (DFU, DUV, and DZE Filers)**

Schedule code 13J is used to claim gallons of tax-paid fuel used in an exempt manner that cannot be claimed on any other credit schedule.

**Schedule 13J5—Tax-Paid Fuel Used in Vessels (DFU Filers)**

Schedule code 13J5 is used to claim gallons of tax-paid fuel used in vessels.

**Schedule 13J6—Tax-Paid Fuel Used in Construction Equipment Exempt from Registration Operated Off-Highway (DFU Filers)**

Schedule code 13J6 is used to claim gallons of tax-paid fuel used during the reporting period in construction equipment that is exempt from vehicle registration and is operated within the confines of a construction project.

**Schedule 13J7—Tax-Paid Fuel Used Off-Highway (DFU Filers)**

Schedule code 13J7 is used to claim gallons of tax-paid fuel used to operate vehicles off the highways in this state. **Do not include fuel claimed on other schedules.**

**Schedule 13J8—Tax-Paid Fuel Used in the Operation of Auxiliary Equipment (DFU Filers)**

Schedule code 13J8 is used to claim gallons of tax-paid fuel used to operate auxiliary equipment. Equipment, accessories, or amenities other than equipment used to operate a motor vehicle upon a highway in California, which is operated from the same fuel tank as the motor vehicle, is considered *auxiliary equipment*. Safe-harbor percentages may be applied to diesel fuel consumption based on equipment type. Off-highway use is included in these percentages. Refer to [Diesel Fuel Tax Regulation 1432](#), *Other Nontaxable Uses of Diesel Fuel in a Motor Vehicle*, for a listing of the safe-harbor percentages. **Do not include fuel claimed on other schedules.**

**Schedule 13J9—Tax-Paid Fuel Used in Vehicles Operated on Highways Under the Jurisdiction of the US Department of Agriculture (DFU Filers)**

Schedule code 13J9 is used to claim gallons of tax-paid fuel used in vehicles operated on a highway under the jurisdiction of the United States Department of Agriculture. To qualify for a refund, the user must have paid for or contributed to the construction or maintenance of the highway.

## XI. Information Report Schedules

### Petroleum Common Carrier (PCC), Petroleum Terminal Operator (POT), and Petroleum Train Operator (TRF) Schedules

The following table lists the receipt, disbursement, and inventory schedule codes and indicates the information filings that relate to each schedule. Following the table is an explanation of each schedule and how it is used.

SCHEDULE CODES	INFORMATION REPORTS		
	CDTFA-506-PC (PCC)	CDTFA-506-PO (POT)	CDTFA-506-PT (TRF)
Schedule 14D	X		
Schedule 14E	X		
Schedule 15A		X	
Schedule 15B		X	
Schedule 15C		X	
Schedule TO			X

#### Schedule 14D—Carrier Receipts (PCC Petroleum Common Carrier)

- Vessel and pipeline operators use Schedule 14D to report the gallons of fuel products that they receive from a California terminal or refinery. This schedule requires that the origin TCN/RCN (Refinery Control Number) be reported.
- Rail carriers use Schedule 14D to report gallons of fuel products transported into and within the state. Rail carriers should report the city and state of origin for each transaction when the origin is not an IRS-approved terminal with a TCN/RCN.

#### Schedule 14E—Carrier Deliveries (PCC Petroleum Common Carrier)

- Vessel and pipeline operators use Schedule 14E to report the gallons of fuel products delivered to a California terminal or refinery. This schedule requires that the destination TCN/RCN (Refinery Control Number) be reported.
- Rail carriers use Schedule 14E to report gallons of fuel products delivered in the state. Rail carriers should report the destination city and state for each transaction when the destination is not an IRS-approved terminal with a TCN/RCN.

#### Schedule 15A—Terminal Operator Receipts (POT Petroleum Terminal Operators)

Registered petroleum terminal operators, including fuel production facilities, use Schedule 15A to report the gallons of all-fuel products received at a licensed terminal or fuel production facility in the state of California. See Section VI, *Special Notes Section*, for information on reporting requirements for product reclassifications.

#### Schedule 15B—Terminal Operator Disbursement by Position Holder (POT Petroleum Terminal Operators)

Registered petroleum terminal operators, including fuel production facilities, use Schedule 15B to report the gallons of all fuel products disbursed from a licensed terminal or fuel production facility in the state of California. See Section VI, *Special Notes Section*, for information on reporting requirements for product reclassifications. Online filers that meet all the requirements of [Motor Vehicle Fuel Tax Regulation 1125](#) and [Diesel Fuel Tax Regulation 1423](#) may also use this schedule to report two-party exchange transactions. The receiving party EIN must be reported to identify the transaction as a two-party exchange.

#### Schedule 15C—Ending Inventory by Product Code (POT Petroleum Terminal Operators)

Registered petroleum terminal operators, including fuel production facilities, use Schedule 15C to report the actual physical inventory for each product, in gross gallons at each terminal, at the end of the reporting period.

#### Schedule TO—Receipts Schedule Train Operator (TRF Petroleum Train Operators)

Petroleum train operators use Schedule TO to report receipts of fuel that they purchase ex-tax for use in their exempt petroleum train operations. If filing via FLT (Flat) File, you will report all product codes on the same page. If filing via paper, report one product code per page for the period. Individual transaction detail is required on this schedule.



## **XII. Diesel Fuel Exempt Bus Operator Schedules**

### **Receipt Schedules**

#### **Receipt Schedules—Schedule 2A**

This schedule is used to report receipts of fuel. It is important for accountability purposes that all transactions are reported and schedules are filled out completely.

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#### **Schedule 2A—*Fuel Purchased Ex Tax* (DBE Filers)**

Schedule code 2A is used to report purchases of ex-tax fuel under an exemption certificate.