

SUPPLIER OF DIESEL FUEL TAX RETURN

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

CDTFA USE ONLY
EFF
PM

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
RETURN PROCESSING BRANCH
PO BOX 942879
SACRAMENTO CA 94279-6151

**READ INSTRUCTIONS
BEFORE PREPARING**

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

As a supplier of diesel fuel in California, you are required to report all imports, exports, blending, and terminal rack disbursements of diesel fuel in this state. You are also required to report all imports, exports, and sales of jet fuel or kerosene.

	REPORT WHOLE GALLONS ONLY	
	(A) Diesel Fuel at Current Rate	(B) Diesel Fuel at Prior Rate
1. Gallons on which tax applies or on which refund is due <i>(enter from Tax Computation Worksheet section C, line 3, columns A and B)</i>		
2. Rates of tax per gallon	\$	\$
3. Subtotal of tax on these gallons <i>(multiply line 1 by line 2 for columns A and B)</i>	\$	\$
4. Total amount of tax due or refund claimed <i>(add columns A and B of line 3)</i>		\$
5. Excess tax collected		\$
6. Total tax <i>(add lines 4 and 5)</i>		\$
7. PENALTY: <i>(multiply line 6 by 10 percent [0.10] if payment made or return filed after due date shown above)</i>		\$
8. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is Interest Rate Calculator		\$
9. TOTAL AMOUNT DUE AND PAYABLE OR REFUND CLAIMED <i>(add lines 6, 7, and 8)</i>		\$

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

CERTIFICATION

I hereby consent to disclose and authorize the California Department of Tax and Fee Administration (CDTFA) to release, as necessary, certain otherwise confidential transaction information regarding volumes, invoice numbers, bills of lading, locations, dates, or method of delivery of reportable products to any person identified by me in this return as being involved in a reported transaction for the sole purpose of verifying the accuracy of the reportable product transaction information concerning my transactions with such person as reported in this return.

I hereby certify that this return, including all accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

SIGNATURE	EMAIL ADDRESS	
PRINT NAME AND TITLE	TELEPHONE	DATE

Make a copy of this document and the accompanying schedules for your records.

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TAX COMPUTATION WORKSHEETUse this worksheet to help you complete your return and calculate the tax due. *Do not send this worksheet with your return.*

SECTION A. TAXABLE TRANSACTIONS (Total Gallons)	FROM SCHEDULE	(A) DIESEL FUEL AT CURRENT RATE	(B) DIESEL FUEL AT PRIOR RATE
1. Imports of taxable products below the terminal rack <i>(enter total from column 11 of Schedule 3X)</i>	3X		
2. Fuel removed subject to tax <i>(enter total from column 11 of Schedule 5)</i>	5		
3. Fuel sold above the rack to unlicensed parties <i>(enter total from column 11 of Schedule 5A)</i>	5A		
4. Gallons used in a taxable manner, not reported on Schedule 5 and used by you in a taxable manner <i>(enter total from column 11 of Schedule 5Q)</i>	5Q		
5. Untaxed products blended with, or added to fuel, resulting in a product which is used as, or is usable as, a taxable fuel <i>(enter total from column 11 of Schedule 5W)</i>	5W		
6. Gallons delivered partially taxed <i>(enter total from column 11 of Schedule 5X)</i>	5X		
7. Miscellaneous fuel transactions subject to tax <i>(enter total from column 11 of Schedule S02A)</i>	S02A		
8. TOTAL TRANSACTIONS SUBJECT TO TAX <i>(add lines 1 through 7 for each column)</i>			

SECTION B. TAX-PAID CREDITS (Total Gallons)	FROM SCHEDULE	(A) DIESEL FUEL AT CURRENT RATE	(B) DIESEL FUEL AT PRIOR RATE
1. Tax-paid fuel exported <i>(enter total from column 11 of Schedule 13A)</i>	13A		
2. Tax-paid fuel sold to a consulate officer or employee by credit card <i>(enter total from column 11 of Schedule 13B)</i>	13B		
3. Tax-paid fuel sold to the United States Government <i>(enter total from column 11 of Schedule 13C)</i>	13C		
4. Tax-paid fuel sold for use on farms <i>(enter total from column 11 of Schedule 13D)</i>	13D		
5. Tax-paid fuel sold to exempt bus operators <i>(enter total from column 11 of Schedule 13E)</i>	13E		
6. Tax-paid fuel sold to train operators <i>(enter total from column 11 of Schedule 13G)</i>	13G		
7. Tax-paid fuel used in an exempt manner not reportable on another schedule <i>(enter total from column 11 of Schedule 13J)</i>	13J		
8. Tax-paid fuel removed from a terminal as either a second taxable event, or as dyed blended biodiesel <i>(enter total from column 11 of Schedule 13M)</i>	13M		
9. Tax-paid fuel used to manufacture other products <i>(enter total from column 11 of Schedule 13N)</i>	13N		
10. Other tax-paid credits, or bad debt write-off <i>(enter totals from column 11 of Schedules S03A and S04)</i>	S03A S04		
11. TOTAL TAX-PAID CREDITS <i>(add lines 1 through 10 for each column)</i>			

(Continued on Reverse)

TAX COMPUTATION WORKSHEET

SECTION C. TAXABLE GALLONS COMPUTATION	(A) DIESEL FUEL AT CURRENT RATE	(B) DIESEL FUEL AT PRIOR RATE
1. Total gallons from transactions subject to tax <i>(enter from section A, line 8 for each column)</i>		
2. Total tax-paid gallons claimed for credit <i>(enter from section B, line 11 for each column)</i>		
3. TAXABLE GALLONS <i>(subtract line 2 from line 1) This may be a negative amount. Enter this amount in columns A and B on line 1 on the front of the return.</i>		

INSTRUCTIONS
SUPPLIER OF DIESEL FUEL TAX RETURN
(UNDER REVENUE AND TAXATION CODE SECTION 60131 OF THE DIESEL FUEL TAX LAW)

Payments: To make your payment online, go to our website at www.cdtfa.ca.gov and select *File & Make a Payment*. You can also pay by credit card on our website or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number. Make check or money order payable to the California Department of Tax and Fee Administration.

GENERAL INFORMATION

Suppliers of diesel fuel use this tax return to report the Diesel Fuel Tax due on (undyed) diesel fuel. The Diesel Fuel Tax is imposed on the following activities: removal of diesel fuel from a refinery or terminal rack; importation of diesel fuel outside the bulk transfer/terminal system; removal or sale of diesel fuel to an unlicensed person unless there was a prior taxable removal, entry, or sale; and removal or sale of blended diesel fuel outside the bulk transfer/terminal system. All transactions involving these activities are subject to tax unless the transaction meets one of the exemptions allowed in the Diesel Fuel Tax Law. Dyed diesel fuel is not subject to tax unless it is used to operate a motor vehicle on a highway; however, it is subject to all of the reporting requirements applicable to undyed diesel fuel.

Note: The diesel fuel tax rate may be adjusted every year effective July 1. CDTFA will announce the rate by the preceding May 1. Due to this annual rate adjustment, you may have transactions at several different rates.

If you are interested in filing your Supplier of Diesel Fuel Tax Return electronically with CDTFA, please contact our Customer Service Center at the number listed at the bottom of page (S4B).

To obtain the latest information on any product codes or if you need help completing this form, visit the CDTFA's website at www.cdtfa.ca.gov.

FILING REQUIREMENTS

Under Revenue and Taxation Code section [60201](#) each supplier shall prepare and file a tax return with CDTFA on which you report, on a monthly basis, activities such as importing and exporting above and below the terminal rack, blending, and refinery or terminal rack removals of diesel fuel in this state. You are also required to report jet fuel and kerosene imported, exported, and sold during the reporting period. The return and your payment, made payable to the **California Department of Tax and Fee Administration**, for the amount due must be submitted on or before the last day of the calendar month following the reporting period to which it relates. Paying your tax or filing your return after the due date may result in interest and penalty charges. You must file a return even if no tax is due for the reporting period. Your tax return is not considered valid unless it is signed and dated in the space provided at the bottom of the first page. **To prepare the return, you must first complete the applicable schedules and the Tax Computation Worksheet.**

ACCOUNTABILITY

It is important that you report all transactions that you are required to report on this return and the supporting schedules. CDTFA will be comparing your total rack removals, as reported by terminals, against removals reported by you. Your imports of products will be compared to exports reported to CDTFA by other states. Failure to report fully may result in CDTFA contacting you to determine why your reports differ from reports submitted by third parties, such as the terminal operators.

PREPARATION OF SCHEDULES

There are two types of supporting schedules included with every *Supplier of Diesel Fuel Tax Return*; a standard [CDTFA-810-FTG](#), *Receipt Schedule*, and a standard [CDTFA-810-FTF](#), *Disbursement Schedule*. **For detailed information regarding the use and preparation of these schedules, see [CDTFA-810-FTE](#), *Instructions for Preparing Motor Fuels Schedules*, available on our website at www.cdtfa.ca.gov/formspubs/cdtfa810fte.pdf.**

PREPARATION OF THE TAX COMPUTATION WORKSHEET

The Tax Computation Worksheet is provided to assist you in calculating the tax due and completing your return. (This worksheet should be kept with your records. **Do not send the worksheet with your return.**) Add the totals from column 11 on each of the schedules for diesel fuel to determine the total gallons to be included in each column of the worksheet. Refer to [CDTFA-810-FTE](#), *Instructions for Preparing Motor Fuels Schedules*, for detailed instructions on the use of and reporting requirements for each schedule.

SECTION A. TAXABLE TRANSACTIONS

- Line 1.** Enter the total gallons of ex-tax diesel fuel imported into California below the terminal rack by adding the totals from column 11 for each receipt schedule coded 3X for taxable products. Refer to [CDTFA-810-FTA, Product Code Table \(Sorted by Product Code Number\)](#), or [CDTFA-810-FTB, Product Code Table \(Sorted by Product Description\)](#), to identify taxable products.
- Line 2.** Enter the total gallons of diesel fuel removed from California terminal racks that were subject to tax during the reporting period by adding the totals from column 11 for each disbursement schedule coded 5.
- Line 3.** Enter the total gallons of diesel fuel sold above the rack to unlicensed parties that were subject to tax during the reporting period by adding the totals from column 11 for each disbursement schedule coded 5A.
- Line 4.** Enter the total gallons of diesel fuel removed at the terminal, not reported on schedule 5, and used by you in a taxable manner during the reporting period by adding the totals from column 11 for each disbursement schedule coded 5Q.
- Line 5.** Enter the total gallons of untaxed products blended with or added to diesel fuel resulting in a product which is used as or usable as diesel fuel by adding the totals of column 11 for each disbursement schedule coded 5W.
- Line 6.** Enter the difference between gross gallons sold to customers and net gallons purchased from suppliers by adding the totals from column 11 for each disbursement schedule coded 5X.
- Line 7.** Enter the total gallons of miscellaneous diesel fuel transactions that are subject to tax by adding the totals from column 11 for each disbursement schedule coded SO2A.
- Line 8.** Enter the total gallons of diesel fuel transactions that were subject to tax during the reporting period by adding lines 1 through 7 for columns A and B. Also enter this total on line 1, columns A and B, respectively, of section C of the worksheet.

SECTION B. TAX-PAID CREDITS

- Line 1.** Enter the total gallons of tax-paid diesel exported below the California terminal racks by adding the totals from column 11 for each disbursement schedule coded 13A.
- Line 2.** Enter the total gallons of tax-paid diesel fuel sold to a consulate officer or employee by credit card by adding the totals from column 11 for each disbursement schedule coded 13B.
- Line 3.** Enter the total gallons of tax-paid diesel fuel sold to the United States Government by adding the totals from column 11 for each disbursement schedule coded 13C.
- Line 4.** Enter the total gallons of tax-paid diesel fuel sold to a person who uses the fuel for farming purposes by adding the totals from column 11 for each disbursement schedule coded 13D.
- Line 5.** Enter the total gallons of tax-paid diesel fuel sold to exempt bus operators by adding the totals from column 11 for each disbursement schedule coded 13E.
- Line 6.** Enter the total gallons of tax-paid diesel fuel sold to train operators by adding the totals from column 11 for each disbursement schedule coded 13G.
- Line 7.** Enter the total gallons of tax-paid diesel fuel used in an exempt manner not reportable on any other credit schedule by adding the totals from column 11 for each disbursement schedule coded 13J.
- Line 8.** Enter the total gallons of tax-paid diesel fuel removed from a terminal as either a second taxable event or as dyed blended biodiesel by adding the totals from column 11 for each disbursement schedule coded 13M.
- Line 9.** Enter the total gallons of tax-paid diesel fuel used to manufacture other products by adding the totals from column 11 for each disbursement schedule coded 13N.
- Line 10.** Enter the total gallons of other tax-paid diesel fuel allowed to be taken as a tax-paid credit or a bad debt write-off by adding the totals from column 11 for each disbursement schedule coded S03A and S04.
- Line 11.** Enter the total gallons of tax-paid diesel fuel transactions that were claimed for a refund of tax during the reporting period by adding lines 1 through 10 for columns A and B. Also, enter this total on line 2, columns A and B, respectively, of section C of the worksheet.

SECTION C. TAXABLE GALLONS COMPUTATION

- Line 1.** Enter the total gallons for transactions subject to tax from section A, line 8, columns A and B.
- Line 2.** Enter the total gallons of tax-paid credits from section B, line 11, columns A and B.
- Line 3.** Enter taxable gallons by subtracting line 2 from line 1 for columns A and B (this may be a negative amount). Also, enter these totals on line 1, columns A and B, on the front of the return.

PREPARATION OF THE RETURN

Before completing the return, prepare the applicable Receipt, Disbursement, and Summary Schedules and the Tax Computation Worksheet.

- Line 1.** Enter the total gallons on which tax applies or a refund is due from section C, line 3, columns A and B of the Tax Computation Worksheet.
- Line 2.** These are the current and prior year tax rates for diesel fuel.
- Line 3.** For columns A and B, multiply line 1 by line 2 for each column and enter the result in the appropriate column on line 3.
- Line 4.** Enter the total amount of tax due or refund claimed by adding columns A and B of line 3.
- Line 5.** If you have collected more than the amount due calculated on your return, enter the difference on this line.
- Line 6.** Total amount of tax due.
- Line 7.** If you pay the tax due on line 6 or file your return after the due date shown on the front of this return, you owe a penalty of ten percent (0.10) of the amount of remaining tax due. Multiply the tax due on line 6 by (0.10) and enter here. Returns and payments must be postmarked or received on or before the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received on the next business day will be considered timely. Businesses required to pay diesel fuel tax by electronic funds transfer (EFT) may also be subject to a 10 percent penalty for failure to pay by EFT (payment by check, for example). However, 10 percent is the maximum penalty applied to late returns and payments.
- Line 8.** If you are paying your tax on line 6 after the date shown on the front of this return, you will owe interest. The interest rate noted on the front of this return applies for each month, or fraction of a month, that your payment is late. Multiply the tax due on line 6 by the interest rate shown, then multiply the result by the number of months, including any fraction of a month, that has elapsed since the due date and enter here.
- Line 9.** Enter the total amount due and payable by adding lines 6, 7, and 8. *If claiming a refund, enter the amount of refund claimed from line 6 as a negative number.*

DIESEL FUEL SCHEDULE CODES/MODE CODES/PRODUCT CODES**Disbursement Schedules**

- 5 Fuel Removed Subject to Tax
- 5A Fuel Sold Above the Rack to Unlicensed Parties
- 5Q Gallons Used in a Taxable Manner
- 5W Untaxed Products Blended with, or Added to Fuel, Resulting in a Product Which Is Used as, or Is Usable as a Taxable Fuel
- 5X Gallons Delivered Partially Taxed
- 6F Reportable Products Removed Not Subject to Tax
- 7 Fuel Removed and Exported Tax Exempt
- 7D Exports Above the Terminal Rack
- 7F Exports of Reportable Products Below the Terminal Rack
- 8 Fuel Removed and Sold to the United States Government Tax Exempt
- 10C Fuel Removed and Sold to Exempt Bus Operators Tax Exempt
- 10I Fuel Removed and Sold for Use on Farms Tax Exempt
- 10Y Fuel Removed and Sold to Train Operators Tax Exempt
- 13A Tax-Paid Fuel Exported
- 13B Tax-Paid Fuel Sold to a Consulate Officer or Employee by Credit Card
- 13C Tax-Paid Fuel Sold to the United States Government
- 13D Tax-Paid Fuel Sold for Use on Farms
- 13E Tax-Paid Fuel Sold to Exempt Bus Operators
- 13G Tax-Paid Fuel Sold to Train Operators
- 13J Tax-Paid Fuel Used in an Exempt Manner Not Reportable on Another Schedule
- 13M Tax-Paid Fuel Removed From a Terminal as a Second Taxable Event or as Dyed Blended Biodiesel
- 13N Tax-Paid Fuel Used to Manufacture Other Products

DIESEL FUEL SCHEDULE CODES/MODE CODES/PRODUCT CODES (CONTINUED)**Receipt Schedules**

- 1A Purchased Tax-Paid
- 3A Imports Above the Terminal Rack
- 3X Imports Below the Terminal Rack Subject to Tax
- 3Y Imports Below the Terminal Rack Not Subject to Tax

Summary Code Schedules

- S02A Miscellaneous Fuel Transactions Subject to Tax
- S03A Other Tax-Paid Credits
- S04 Bad Debt Write-Off
- S05I Other Exempt Removals

Below the Rack Activity 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
- 12C Ending Inventory of Below the Rack Products

Mode Codes

- B Barge
- CE Summary Item
- GS Gas Station
- J Truck
- PL Pipeline
- R Rail
- RT Removal from Terminal
- S Ship (Ocean Marine Vessel)

Refer to [CDTFA-810-FTE](#), *Instructions for Preparing Motor Fuels Schedules*, for detailed instructions on the use of and reporting requirements for each mode code.

Diesel Fuel Product Codes

The diesel fuel tax is imposed on any liquid that is commonly or commercially known or sold as a fuel that is suitable for use in a diesel-powered highway vehicle.

For more information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 942879-0088. You may also visit our website at www.cdtfa.ca.gov or call our Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.