

SCHEDULE G - FUEL SELLER'S SUPPLEMENT TO SALES AND USE TAX RETURN

DUE ON OR BEFORE	Period
YOUR ACCOUNT NO.	

**PLEASE READ INSTRUCTIONS
BEFORE PREPARING THIS SCHEDULE**

THIS SCHEDULE MUST BE COMPLETED BY ALL SELLERS OF FUEL SUBJECT TO PREPAYMENT OF RETAIL SALES TAX

CREDIT FOR SALES TAX PREPAID TO FUEL SUPPLIERS

Enter the appropriate information below by supplier. Attach additional sheets if needed, and enter the totals below *(see instructions G2)*.

SUPPLIER		MOTOR VEHICLE FUEL (GASOLINE) <i>(Rate will display when printed)</i>		DIESEL AND OTHER QUALIFYING FUELS <i>(see instructions)</i> <i>(Rate will display when printed)</i>		AIRCRAFT JET FUEL <i>(Rate will display when printed)</i>		
A Name	B MVF Pre-Collection Account Number	C Gallons Purchased	D Sales Tax Paid	E Gallons Purchased	F Sales Tax Paid	G Gallons Purchased	H Sales Tax Paid	
			\$		\$		\$	
G1. TOTAL COLUMNS D, F, and H		gal.	.00	gal.	.00	gal.	.00	
G2. TOTAL SALES TAX PAID <i>(add the totals from line G1, columns D, F, and H. Enter here and on line 20d of your CDTFA-401-GS, Sales and Use Tax Return).</i>							\$.00

**Note: Rates specified are subject to change. This schedule should only be used for the designated period.
BE SURE TO ENCLOSE THIS SCHEDULE WITH YOUR CDTFA-401-GS, SALES AND USE TAX RETURN. MAKE A COPY FOR YOUR RECORDS.**

INSTRUCTIONS FOR COMPLETING CDTFA-531-G, SCHEDULE G FUEL SELLER'S SUPPLEMENT TO SALES AND USE TAX RETURN (CDTFA-401-GS)

CDTFA-531-G, *Schedule G* must be completed by all sellers of fuel claiming a credit for the *prepaid sales tax* paid on purchases made during the current reporting period. Credits claimed on returns which are not accompanied by a properly completed Schedule G will be disallowed. Please follow the instructions below.

Please note: If you sold fuel at retail that was purchased at a rate other than the prepaid sales tax rate for any qualifying fuels instead of the *prepaid sales tax* rates for any qualifying fuels, **DO NOT** claim these fuel purchases that were resold on CDTFA-531-G, *Schedule G*. If the qualified fuel was purchased in a prior period and resold in the current period, you will need to complete CDTFA-531-Q, *Schedule Q*. If the qualified fuel was purchased **and** resold in the current period, please claim the fuel purchases as a deduction on page 2, Section B, line 2, *Cost of Tax-paid Purchases Resold Prior to Use*. This deduction may **ONLY** be taken during the reporting period in which the fuel was resold. Please see page 4, Section B of the Instructions for Completing the CDTFA-401-GS, *Fuel Retailers Return*, if any of the qualifying fuels were eligible for a partial state tax exemption or were subjected to the additional state tax on diesel.

NOTE: Sales tax prepaid to suppliers on motor vehicle fuel (gasoline), diesel fuel and other qualifying fuels, and aircraft jet fuel must be reported separately in the designated columns.

MOTOR VEHICLE FUEL includes gasoline and gasohol, but does not include diesel fuel, kerosene, LPG and similar fuels. Also, for the purposes of the prepayment on the sale of motor vehicle fuel, aviation gasoline for use in propelling aircraft is not included.

DIESEL AND OTHER QUALIFYING FUELS which are to be reported in the columns of CDTFA 531-G titled Diesel and other Qualifying Fuels, include but are not limited to, diesel fuel No. 1 and No. 2, home heating oil meeting industry specifications for diesel No. 1 and No. 2, and methanol and ethanol not containing more than fifteen percent gasoline or diesel fuels are specifically excluded. Fuels that cannot be used in operating motor vehicles on public highways, such as marine bunker fuel, marine gas oil, marine diesel oil, atmospheric gas oil, light cycle oil, and pipeline transmix are also excluded.

AIRCRAFT JET FUEL. Aircraft jet fuel is any inflammable liquid which is used or sold for use in propelling aircraft operated by the jet or turbine type of engine.

RETAILERS WHO ARE NOT DISTRIBUTORS, BROKERS, PRODUCERS, IMPORTERS OR JOBBERS OF FUEL: Summarize all purchases of fuel delivered during the reporting period in the designated columns. Credits may be claimed only for the period in which the purchase was made. If necessary, attach additional sheets and carry forward the column totals from the last sheet to the summary.

NOTE: All claimed credits are subject to verification and must be based upon actual receipts from licensed distributors, brokers, producers, importers and jobbers. All receipts issued by the above should contain their "MVF Pre-Collection" account number which is assigned by the California Department of Tax and Fee Administration. You may be required to present documentary evidence to support the credit taken.

RETAILERS WHO ARE DISTRIBUTORS, BROKERS, PRODUCERS, IMPORTERS OR JOBBERS: Enter your Prepayment of Sales Tax on Fuel Distributions (MVF Pre-Collection) account number in column B. In columns C, D, E, F, G, and H, enter the amounts reported on Schedule A of your MVF Pre-Collection returns under your own sales and use tax seller's permit number.

NOTE: Only prepayments made on fuel sold at retail should be claimed on this schedule.

G1.Total columns D, F, and H.

G2. TOTAL SALES TAX PAID. Add the totals from line G1, columns D, F, and H on schedule and enter on line 20d of your CDTFA 401-GS return .

If you need additional information, please contact the California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279, 0088. You may also visit the CDTFA website at www.cdtfa.ca.gov or call the Customer Service Center at 1-800-400-7115 (TTY:711).