

GOVERNMENT ENTITY DIESEL FUEL TAX RETURN

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

CDTFA USE ONLY
EFF
PM

READ INSTRUCTIONS
BEFORE PREPARING

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
MOTOR CARRIER OFFICE
PO BOX 942879
SACRAMENTO CA 94279-6157

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

REPORT OF DIESEL FUEL TRANSACTIONS (report whole gallons only)

1. Total gallons of undyed diesel fuel in tanks at the start of the period	1.	
2. Total gallons of dyed diesel fuel in tanks at the start of the period	2.	
3. Total gallons of undyed diesel fuel purchased	3.	
4. Total gallons of dyed diesel fuel purchased	4.	
5. Total gallons of undyed diesel fuel sold	5.	
6. Total gallons of dyed diesel fuel sold	6.	

GOVERNMENT ENTITY TAX RETURN OR CLAIM FOR REFUND (report whole gallons only)

7. Total gallons of undyed diesel fuel used	7.	
8. Total gallons of dyed diesel fuel used	8.	
9. Total gallons of diesel fuel used (add lines 7 and 8)	9.	
10. Total gallons of diesel fuel used off-highway included in line 9	10.	
11. Taxable diesel fuel used on highways (subtract line 10 from line 9)	11.	
12. Rate of tax per gallon	12.	\$
13. Total tax due on diesel fuel used on highways (multiply line 11 by rate on line 12)	13.	\$.00
14. California diesel fuel tax paid to retail vendors on fuel included in line 7 (enter total from California Undyed Diesel Fuel Worksheet, line W4 on the back of the return)	14.	\$.00
15. Amount of tax due or refund claimed (if line 13 is greater than line 14, enter the difference as tax due. If line 14 is greater than line 13 enter the difference as refund amount. Enter amount of refund as a negative.) (Do not claim credit on the next return; a refund will be processed.)	15.	\$.00
16. PENALTY: (multiply line 15 by 10 percent [0.10] if payment made or return is filed after the due date shown above)	PENALTY 16.	\$.00
17. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is See our website for the Interest Rate Calculator .	INTEREST 17.	\$.00
18. TOTAL AMOUNT DUE AND PAYABLE OR REFUND CLAIMED (add lines 15, 16, and 17 if tax is due. If claiming a refund, enter the amount from line 15 as a negative number.)	18.	\$.00

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.

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE	DATE

Make a copy of this document for your records.

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CALIFORNIA UNDYED DIESEL FUEL WORKSHEET

Complete the worksheet below for your undyed diesel fuel purchased in a prior period but used in the current period. The amount of tax paid to a retail vendor that is calculated on line W4 must be entered on line 14 of your return. This worksheet must be submitted with your return.

	REPORT WHOLE GALLONS ONLY	
	(A) Diesel Fuel at Current Rate	(B) Diesel Fuel at Prior Rate
W1. Gallons of undyed diesel fuel used		
W2. Rate of tax per gallon		
W3. Subtotal of tax (<i>multiply line W1 by line W2 for columns A and B</i>)		
W4. Amount of California diesel fuel tax paid to retail vendor on fuel included in line 7 of the return (<i>add columns A and B of line W3, then enter here and on line 14 of the return</i>)		

INSTRUCTIONS—GOVERNMENT ENTITY DIESEL FUEL TAX RETURN
(User of Fuel Under Revenue and Taxation Code sections 60050, 60100 (a)(5)(D), and 60108)

GENERAL INFORMATION

The California Department of Tax and Fee Administration (CDTFA) is responsible for collecting taxes under the Diesel Fuel Tax Law.

Every government entity owes diesel fuel tax on diesel fuel used to operate motor vehicles on the highway. You are allowed to use both dyed or undyed diesel fuel on the highway. You must pay the diesel fuel tax directly to your supplier on purchases of undyed diesel fuel. Purchases of dyed diesel fuel used on the highway must be reported and the tax paid with this return.

FILING REQUIREMENTS

The return must be filed on or before the last day of the calendar month following the period for which the tax is due. A return must be filed even if no tax is due. Be sure to sign and mail your return. Make a copy of this document for your records.

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 your check or money order payable to California Department of Tax and Fee Administration.

DEFINITIONS

Government entity means this state and its political subdivisions, except for a political subdivision that is only an exempt bus operator.

Exempt bus operator is a transit district, transit authority, school district, community college district, or county superintendent of schools, as described in Revenue and Taxation Code sections [60039](#) and [60040](#).

Dyed diesel fuel means diesel fuel that is dyed under the United States Environmental Protection Agency or the Internal Revenue Service rules for high sulfur diesel fuel or low sulfur diesel fuel or any requirements subsequently set by the United States Environmental Protection Agency or the Internal Revenue Service and considered destined for nontaxable, off-highway uses.

Undyed diesel fuel means diesel fuel that is not subject to United States Environmental Protection Agency or Internal Revenue Service diesel fuel dyeing requirements.

Highway means any road inside California that is publicly maintained and open to the public for motor vehicle travel. Roads that qualify as highways include both interstate freeways and publicly maintained surface streets. A road within a federal area such as a national forest or military reservation also qualifies as a highway, provided it is publicly maintained and open to the public.

Roads that do not qualify as highways include:

- A road within a national or state forest, such as a logging road, that is privately constructed or maintained
- A road in a federal area that is restricted from public use
- A publicly maintained or constructed roadway that is not open to public vehicular use. For example, a bike path, a freeway under construction, or a street closed for repairs

PREPARATION OF RETURN

- Line 1.** Enter the total gallons of undyed diesel fuel in your storage tanks at the start of the period.
- Line 2.** Enter the total gallons of dyed diesel fuel in your storage tanks at the start of the period.
- Line 3.** Enter the total gallons of undyed diesel fuel purchased.
- Line 4.** Enter the total gallons of dyed diesel fuel purchased.
- Line 5.** Enter the total gallons of undyed diesel fuel sold.
- Line 6.** Enter the total gallons of dyed diesel fuel sold.
- Line 7.** Enter the total gallons of undyed diesel fuel used.
- Line 8.** Enter the total gallons of dyed diesel fuel used.
- Line 9.** Enter the total gallons of diesel fuel used. Add lines 7 and 8.
- Line 10.** Enter the total gallons of both dyed and undyed diesel fuel used off-highway. This amount must be included in the total gallons shown on line 9.
- Line 11.** Enter the total gallons of diesel fuel used on highways. Subtract line 10 from line 9.
- Line 12.** The current rate of tax per gallon.
- Line 13.** Total tax due on diesel fuel used on highways. Multiply gallons on line 11 by the tax rate on line 12.
- Line 14.** Enter the amount of California diesel fuel tax paid to a retail vendor in California on the diesel fuel that is included in line 7. If you purchased tax-paid fuel in a prior period but used the fuel in the current period, complete the California Diesel Fuel Tax Paid to Retail Vendor Worksheet on the back of the return.
- Line 15.** If line 13 is greater than line 14, enter the difference as tax due. If line 14 is greater than line 13, enter the difference as a negative amount (refund). A refund will be processed for this amount. **Do not carry tax credits forward to another return.**
- Line 16.** If you are filing the return or paying the tax amount shown on line 15 after the due date shown on the front of the return, you will owe a penalty of 10 percent of the amount of tax due. Multiply the tax on line 15 by 0.10 and enter here. This does not apply to credit amounts.
- Line 17.** If you are paying the tax amount shown on line 15 after the due date shown on the front of the return, you will owe interest. The interest rate shown on the front of the return applies for each month, or fraction of a month, that your payment is late. Multiply the tax due on line 15 by the interest rate shown, then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date, and enter here.
- Line 18.** Enter the total amount due and payable by adding lines 15, 16, and 17. If claiming a refund, enter the amount of refund claimed on line 15 as a negative.

For more information, contact the CDTFA Motor Carrier Office, P.O. Box 942879, Sacramento, CA 94279-0065. 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.