

**TERMINAL OPERATOR INFORMATION REPORT**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE	<b>CDTFA USE ONLY</b> EFF  PM  <b>READ INSTRUCTIONS BEFORE PREPARING</b>
YOUR ACCOUNT NUMBER			

CALIFORNIA DEPARTMENT OF  
 TAX AND FEE ADMINISTRATION  
 APPEALS AND DATA ANALYSIS BRANCH  
 PO BOX 942879  
 SACRAMENTO CA 94279-2050

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

Terminal Control Number (TCN):

As a terminal operator, you are required to report your monthly receipts and disbursements of liquid products to and from your approved terminal and the ending inventory of all products in the terminal. Each terminal operator is required to file CDTFA-506-PO, *Terminal Operator Information Report* for each approved terminal.

Please check the applicable schedules that are attached to this report:

- Terminal Operator Receipts - Schedule 15A
- Terminal Operator Disbursements by Position Holder - Schedule 15B
- Ending Inventory by Product Code - Schedule 15C
- No activity to report

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

**CERTIFICATION**

*I hereby consent to disclosure 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 report 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 report.*

*I hereby certify that this report, 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 report.*

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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**SCHEDULE 15C—ENDING INVENTORY BY  
PRODUCT CODE**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

*Enter the actual physical ending inventory, in net gallons, for each product at the terminal.**You should use this table to identify the appropriate product codes to use when reporting terminal activity on Schedule 15A and Schedule 15B.*

COMPANY NAME	CDTFA ACCOUNT NUMBER	MONTH/YEAR
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**MOTOR VEHICLE FUEL**

PRODUCT DESCRIPTION	PRODUCT CODE	ENDING INVENTORY (Net Gallons)
<b>Aviation Gasoline</b>	125	
<b>Gasoline:</b>	065	
Reformulated Gasoline with MTBE	071	
<b>Gasohol:</b>	124	
Gasohol 5.7%	140	
Gasohol 7.7%	141	
Gasohol 10%	139	
E-75	078	
<b>Gasoline Blendstocks:</b>		
Butane, including butane propane mixes	055	
Ethyl Tertiary Butyl Ether (ETBE)	249	
Natural Gasoline, including condensate	061	
Methyl Tertiary Butyl Ether (MTBE)	093	
Naphthas, including light and straight run naphtha	126	
Mixed Xylene, not including any separated isomer of xylene	076	
Pentanes, including isopentane and pentane mixtures	059	
Raffinate	223	
Tertiary Amyl Methyl Ether (TAME)	121	
Toluene	199	
<b>Other Gasoline Blendstocks</b> , including Alkylate, Butene, Catalytically Cracked Gasoline, Coker Gasoline, Hexane, Hydrocrackate, Isomerate, Polymer Gasoline, Reformate, Straight-Run Gasoline, Thermally Cracked Gasoline, Tertiary Butyl Alcohol (TBA - Gasoline Grade), and any other product determined to be a gasoline blendstock by the IRS or CDTFA	122	

**DIESEL FUEL**

PRODUCT DESCRIPTION	PRODUCT CODE	ENDING INVENTORY (Net Gallons)
<b>Diesel Fuel - Undyed:</b>		
Clear Diesel	160	
Diesel Fuel #1 Low Sulfur Undyed	161	
Diesel Fuel #2 Low Sulfur Undyed	167	
Fuel Oil #1 Undyed	150	
Diesel Fuel #4 Undyed	154	
Diesel Fuel #1 High Sulfur Undyed	282	
Diesel Fuel #2 High Sulfur Undyed	283	
Renewable Diesel - Undyed	180	
<b>Biodiesel - Undyed:</b>	170	
Biodiesel - Undyed (B100)	284	
Soy Oil	285	

COMPANY NAME	CDTFA ACCOUNT NUMBER	MONTH/YEAR
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PRODUCT DESCRIPTION	PRODUCT CODE	ENDING INVENTORY (Net Gallons)
<b>Diesel Fuel - Dyed:</b>		
Diesel Fuel High Sulfur Dyed	226	
Diesel Fuel Low Sulfur Dyed	227	
Diesel Fuel Low Sulfur Dyed, with 20% Water Emulsion	228	
Diesel Fuel #1 Dyed	231	
Diesel Fuel #4 Dyed	153	
Renewable Diesel - Dyed	181	
<b>Biodiesel - Dyed:</b>	171	
Biodiesel - Dyed (B100)	290	

#### OTHER PRODUCTS

PRODUCT DESCRIPTION	PRODUCT CODE	ENDING INVENTORY (Net Gallons)
Additives - Miscellaneous	090	
<b>Alcohol:</b>	123	
Ethanol	241	
Methanol	243	
<b>Kerosene - Undyed:</b>		
Kerosene Low Sulfur Undyed	145	
Kerosene High Sulfur Undyed	147	
<b>Kerosene - Dyed:</b>		
Kerosene Low Sulfur Dyed	073	
Kerosene High Sulfur Dyed	074	
<b>Other Products:</b>		
Asphalt	188	
Benzene	248	
Butylene	198	
Compressed Natural Gas (CNG)	224	
Crude (any)	001	
E-85	079	
Ethane	052	
Ethylene	196	
Excluded Liquid (mineral spirits)	077	
Heating Oil	152	
Hydrogen	259	
Isobutane	058	
Jet Fuel	130	
Liquefied Natural Gas (LNG)	225	
Marine Diesel Oil	279	
Marine Gas Oil	280	
Methane	265	
Mineral Oils	281	
Organic Oils	960	
Propane (LPG)	054	
Propylene	075	
Residual Fuel Oil	175	
Sustainable Aviation Fuel (SAF)	131	
Undefined (Other) Products	092	
Waste Oil	091	
Transmix	100	

## INSTRUCTIONS

### TERMINAL OPERATOR INFORMATION REPORT

#### GENERAL INFORMATION

The *Terminal Operator Information Report* allows terminal operators to report receipts and disbursements of liquid products to and from each approved terminal.

If you are interested in filing your *Terminal Operator Information Report* electronically with CDTFA, please contact our Customer Service Center at the number listed at the bottom of page S3B.

The most current list of product codes is available in numerical order on [CDTFA-810-FTA, Product Code Table \(Sorted by Product Code Number\)](#) on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). The same list, sorted by product type, is available on [CDTFA-810-FTB, Product Code Table \(Sorted by Product Description\)](#).

#### FILING REQUIREMENTS

You must file a report with CDTFA and report every gallon of liquid product you received at a California terminal or disbursed at a California terminal rack for the reporting period. You must file a separate report for each approved terminal that has a unique IRS TCN. The report must be filed on or before the last day of the calendar month following the reporting period for which it relates. You must file a report even if you have no activity for the reporting period.

#### PREPARATION OF SCHEDULES

There are three types of supporting schedules included with every *Terminal Operator Information Report*; an ending inventory schedule (*Schedule 15C - Ending Inventory by Product Code*); a receipt schedule (*Schedule 15A - Terminal Operator Receipts*); and a disbursement schedule (*Schedule 15B - Terminal Operator Disbursements by Position Holder*). Report only one product code on each schedule page for the period using the product code table (from *Schedule 15C - Ending Inventory by Product Code*). Photocopy additional schedule pages as required to report only one product code per page. For Schedules 15A and 15B, complete the information in box (d) in the header of the schedule. Boxes (a) Company Name, (b) Account Number, (c) TCN, and (e) Month/Year are already filled in when you receive monthly paper forms from CDTFA.

#### SCHEDULE 15C—ENDING INVENTORY BY PRODUCT CODE

Enter the physical inventory for each product code in net gallons at the end of the reporting period.

#### SCHEDULE 15A—TERMINAL OPERATOR RECEIPTS

Use this schedule to report each receipt of product (bulk and non-bulk) by the terminal operator.

- Column 1.** Enter the name of the carrier that transported the product into the terminal.
- Column 2.** Enter the carrier's Federal Employer Identification Number (FEIN).
- Column 3.** Enter the mode from the mode codes list on page S3B.
- Column 4.** Enter the date of the document identified in column 5 (enter as mm/dd/yy).
- Column 5.** Enter the identifying number from the document provided by the carrier that reflects the details of the transaction. This could be a bill of lading, shipping document, or manifest. Both the carrier and terminal operator must report the same document number to CDTFA.
- Column 6.** Enter the net gallons received at the terminal. For non-bulk deliveries to a terminal where net gallons are not measured, enter the gross gallons.

#### SCHEDULE 15B—TERMINAL OPERATOR DISBURSEMENTS BY POSITION HOLDER

Use this schedule to report each disbursement of product (bulk and non-bulk) from your terminal by position holder.

#### NOTE: TWO-PARTY EXCHANGE TRANSACTIONS

Terminal operators may not participate in two-party exchanges if they are filing paper returns. To participate in a two-party exchange, all three parties (the delivering supplier, receiving supplier, and terminal operator) must meet certain requirements, including filing electronic tax forms with CDTFA.

#### POSITION HOLDER NAME, POSITION HOLDER FEIN

Enter the name and FEIN of the position holder whose product was disbursed at the terminal.

- Column 1.** Enter the name of the carrier that transported the product out of the terminal.
- Column 2.** Enter the carrier's FEIN.
- Column 3.** Enter the mode from the mode codes list, found on page S3B.

- Column 4.** Enter the destination state—must be a valid, two-character U.S. Postal Service abbreviation (search for [CDTFA-810-CTC](#), *Postal Abbreviation Table*, on our website to obtain this information). This information is required for non-bulk (truck or rail car) deliveries only. If a fuel transport truck is receiving fuel destined for different states, the terminal operator will issue a bill of lading, manifest, or other shipping document on behalf of the position holder for each state of destination. You are required to report each separate shipping document as a separate transaction. If the destination is a terminal, enter the TCN.
- Column 5.** Enter the date of the document identified in column 6 (enter as mm/dd/yy).
- Column 6.** Enter the identifying number from the document provided by the terminal operator to the carrier that reflects the details of the transaction. This should be a bill of lading. If there is no bill of lading, use the shipping document or manifest number. Both the carrier and terminal operator must report the same document number to CDTFA.
- Column 7.** Enter the net gallons disbursed from the terminal.
- Column 8.** Enter the gross gallons disbursed from the terminal.

**Mode Codes**

B	Barge
BA*	Book Adjustments
J	Truck
PL	Pipeline
R	Rail
RT**	Removal from a terminal
S	Ship (ocean marine vessel)

- BA\* Book adjustments are product reclassifications or conversions of products at the terminal that result in a product code change. Examples include conversion of diesel fuel #2 undyed to diesel fuel low sulfur dyed and reclassification of jet fuel to kerosene high sulfur dyed or diesel fuel #1 undyed. Book adjustments must be reported in summary. For book adjustments, summary reporting means the combining of all book adjustment transactions by product code for the reporting period. On Schedule 15A, report the book adjustments for a product code along with the other transactions for the product code. On Schedule 15B, **do not** report book adjustments on any position holder’s schedule. Instead, use a separate Schedule 15B showing “book adjustment” as the position holder for each applicable product code.
- RT\*\* Removal from Terminal (other than by truck or rail) for sale or consumption. A Terminal Operator should use this code when: a sale or transfer is made within the bulk transfer or 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 at an airport; or the disbursement is from qualifying truck removals at a secured airport.

For more information, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also 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.



