

EXEMPT BUS OPERATOR DIESEL FUEL TAX RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

CDTFA USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

CALIFORNIA DEPARTMENT OF TAX
AND FEE ADMINISTRATION
MOTOR CARRIER OFFICE
PO BOX 942879
SACRAMENTO, CA 94279-6155

READ INSTRUCTIONS BEFORE PREPARING

REPORT OF EX-TAX DIESEL FUEL TRANSACTIONS	REPORT WHOLE GALLONS ONLY
1. Total gallons of undyed diesel fuel purchased ex-tax <i>(enter from Receipt Schedule 2A)</i>	1.
2. Total gallons of dyed diesel fuel purchased <i>(enter from Receipt Schedule 2A)</i>	2.
3. Total gallons of ex-tax diesel fuel used off-highway	3.

EXEMPT BUS OPERATOR RETURN	A ON OR AFTER NOVEMBER 1, 2017	B ON OR BEFORE OCTOBER 31, 2017
4. Total gallons of ex-tax diesel fuel used in exempt bus operations	4.	
5. Tax rate on ex-tax diesel fuel used in exempt bus operations	5.	\$
6. Tax due on ex-tax diesel fuel used in exempt bus operations <i>(multiply line 4 by line 5 for columns A and B)</i>	6.	\$
7. Total gallons of ex-tax diesel fuel used in non-exempt bus operations <i>(may include charter and passenger stage operations)</i>	7.	
8. Tax rate on ex-tax diesel fuel used in non-exempt bus operations	8.	\$
9. Tax due on ex-tax diesel fuel used in non-exempt bus operations <i>(multiply line 7 by line 8 for columns A and B)</i>	9.	\$
10. Subtotal of tax due <i>(add lines 6 and 9 for columns A and B)</i>	10.	\$
11. Total tax due <i>(add columns A and B of line 10)</i>	11.	\$
12. Penalty <i>[multiply line 11 by 10% (0.10) if payment made or return filed after the due date shown above]</i>	PENALTY 12.	\$
13. 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	INTEREST 13.	\$
14. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 11, 12, and 13)</i>	14.	\$

<i>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.</i>	EMAIL ADDRESS
SIGNATURE	DATE
PRINT NAME AND TITLE	TELEPHONE ()

Make check or money order payable to California Department of Tax and Fee Administration.
Write your account number on your check or money order. Make a copy of this document for your records.



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INSTRUCTIONS

EXEMPT BUS OPERATOR DIESEL FUEL TAX RETURN

(User of Fuel Under Sections 60039, 60100 (a)(5)(B), and 60502.2, Revenue and Taxation Code)

Payments: To make your payment online, go to our website at www.cdtfa.ca.gov and select the "Make a Payment" header link. You can also pay by credit card on the website, or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

GENERAL INFORMATION

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

If you are interested in filing the *Exempt Bus Operator Diesel Fuel Tax Return* electronically, please contact our Customer Service Center at the number listed on the bottom of page (S2B).

This return is for reporting ex-tax fuel only. The law does not authorize an exempt bus operator to claim a refund or credit when tax-paid fuel is used in an exempt manner-only the supplier (the ultimate vendor) that sells fuel to the exempt bus operator may claim a refund. An exempt bus operator that purchases tax-paid fuel for use in exempt operations must seek a refund from its vendor, and the vendor may seek a refund from the CDTFA.

FILING REQUIREMENTS

In addition, bus operators must pay the current diesel fuel tax for all other ex-tax diesel fuel used on highways in non-exempt bus operations in this state. Only dyed diesel and ex-tax undyed diesel can be reported on this form.

Under section 60205 of the Diesel Fuel Tax Law, every exempt bus operator must file a return on or before the last day of a calendar month following the period for which tax is due, with a remittance payable to the California Department of Tax and Fee Administration. This return must be filed even if you have no tax liability. Under section 60207 of the Diesel Fuel Tax Law, late payment will result in a 10 percent (0.10) penalty and interest at an adjusted annual rate established under section 6591.5 of the Revenue and Taxation Code.

DEFINITIONS

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 the United States Environmental Protection Agency or the Internal Revenue Service diesel fuel dyeing requirements.

Ex-tax Diesel Fuel means diesel fuel that has been purchased under an exemption certificate, without payment of the California Diesel Fuel Tax to a supplier or vendor. Ex-tax diesel fuel also includes dyed diesel fuel purchased without payment of the diesel fuel tax to a supplier or vendor.

Note: *If you sell undyed diesel fuel to anyone other than an exempt bus operator, the fuel must be sold as tax paid fuel. When you purchase the fuel, which is to be resold tax-paid, you must pay the tax on the portion to be resold by submitting a partial exemption certificate to your vendor/supplier.*

PREPARATION OF RECEIPT SCHEDULE 2A

Receipt Schedule 2A is included with every *Exempt Bus Operator Diesel Fuel Tax Return*. You must select a product code for the type of product reported and enter the product code on the schedule. Photocopy additional schedules as required, to report only one product code per page. For each schedule, complete the information in box (d) Product Code in the header of the schedule. Boxes (a) Company Name, (b) Account Number, (c) Schedule Code and (e) Month/Year will be completed for you.

Do not complete columns 1 through 4, 9, and 10. Enter (5) Acquired From (Seller's Name), (6) Seller's Federal Employer Identification Number (FEIN) or CDTFA account number if FEIN is not available, (7) Document Date (mm/dd/yy), (8) Document Number (invoice or receipt number) and (11) Billed Gallons.

Only report purchases of dyed diesel fuel and/or undyed diesel fuel purchased ex-tax under an exemption certificate.

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.

PREPARATION OF THE TAX RETURN

Note: Tax-paid diesel fuel cannot be reported on this tax return. Exempt bus operators must either purchase undyed (clear) ex-tax diesel fuel for their exempt use or purchase dyed diesel for their exempt use.

Report of Diesel Fuel Transactions Section

- Line 1.** Enter the total gallons of undyed diesel fuel purchased ex-tax. (Enter the total gallons from *Receipt Schedule 2A*, column 11.)
- Line 2.** Enter the total gallons of dyed diesel fuel purchased. (Enter from *Receipt Schedule 2A*, column 11.)
- Line 3.** Enter the total gallons of ex-tax diesel fuel used off-highway.

Exempt Bus Operator Tax Return Section

- Line 4.** Enter the total gallons of both dyed and ex-tax undyed diesel fuel used in exempt bus operations.
- Line 5.** The current rate of tax per gallon for exempt bus operations.
- Line 6.** Multiply the gallons on line 4 by the rate on line 5 for columns A and B and enter the amounts of tax due. If some of the fuel used in exempt bus operations is fuel on which tax has been paid, you cannot obtain a refund or credit on this return. You must contact your vendor and provide an exemption certificate to the vendor to obtain credit for any tax erroneously paid on your purchase.
- Line 7.** Enter the total gallons of ex-tax diesel fuel purchased and used in vehicles in non-exempt bus operations. These gallons include ex-tax diesel fuel used in charter and passenger stage operations. Tax-paid fuel used in non-exempt bus operations is not reportable on this return.
- Line 8.** The current rate and previous rate of tax per gallon for non-exempt operations.
- Line 9.** Multiply the gallons on line 7 by the rates on line 8 for columns A and B and enter the amount of tax due.
- Line 10.** Enter the subtotal of tax due by adding lines 6 and 9 for columns A and B.
- Line 11.** Add columns A and B of line 10, and enter the total tax due.
- Line 12.** If your payment is made, or your tax return is filed, after the due date shown at the top of the return, you must pay a 10% (0.10) penalty. Multiply the tax on line 11 by (0.10) and enter the result on line 12.
- Line 13.** If your payment is made after the due date shown at the top of the return, you will owe one month's interest for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is indicated on line 13 of your return. To calculate the interest due, multiply the tax due on line 11 by the monthly interest rate shown on line 13, then multiply this total by the number of months or fraction of a month payment is delayed. Enter the result on line 13.
- Line 14.** Enter the amount due, including any applicable penalty and interest by adding lines 11, 12, and 13.

For more information, visit our website at www.cdtfa.ca.gov. You may also call our Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees. Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

