

RETURN FOR MOTOR VEHICLE FUEL OWNED ON November 1, 2017

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

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

READ INSTRUCTIONS BEFORE PREPARING

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
SPECIAL TAXES AND FEES
PO BOX 942879
SACRAMENTO CA 94279-6069

GASOLINE

GENERAL INFORMATION

On November 1, 2017, the motor vehicle fuel tax rate of twenty-nine and seven-tenths cents (\$0.297) per gallon will increase by twelve cents (\$0.12) to forty-one and seven-tenths cents (\$0.417) per gallon. Fuel suppliers, wholesalers, and retailers owning one thousand (1,000) gallons or more of tax-paid motor vehicle fuel held for sale, must pay a storage tax of twelve cents (\$0.12) per gallon. The storage tax is required to be paid with this return.

COMPLETING AND FILING THIS RETURN

Please read all the instructions before completing this return. Do not include any fuel for which you have paid the increased tax rate of forty-one and seven-tenths cents (\$0.417).

Returns reporting for more than one location must be accompanied by the attached schedule, *Summary by Location-Motor Vehicle Fuel Tax*.

If you owned less than one thousand (1,000) gallons of motor vehicle fuel at the time of the increase, or if you do not sell motor vehicle fuel, you must file this return, but do not have to pay the storage tax. Please check the appropriate box below, sign, and submit your return to the address above.

- I owned less than 1,000 gallons of motor vehicle fuel as of 12:01 a.m. on November 1, 2017.
- I do not sell motor vehicle fuel.

		TOTAL GALLONS
1	Total gallons of tax-paid motor vehicle fuel owned at 12:01 a.m. on November 1, 2017, on which the full \$0.417 per gallon fuel tax rate has not been paid.	1
2	Tax rate <i>(per gallon)</i>	2 \$
3	Tax due <i>(multiply line 1 by the rate on line 2)</i>	3 \$
4	PENALTY: <i>[multiply line 3 by 10% (0.10) if payment made or tax return filed after due date shown above]</i>	4 \$
5	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	5 \$
6	TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 3, 4, and 5)</i>	6 \$

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	TELEPHONE NUMBER ()	DATE

Make Check or Money Order Payable to State Controller.
Write your account number on your check or money order. Make a copy of this document for your records.

INSTRUCTIONS

TAX LIABILITY FOR MOTOR VEHICLE FUEL OWNED ON NOVEMBER 1, 2017

As a fuel supplier, wholesaler, or retailer, you owe additional tax for any motor vehicle fuel, excluding aviation gasoline, that you own and hold for sale as of November 1, 2017, for which you have not paid the increased tax rate of forty-one and seven-tenths cents (\$0.417).

You are considered to *own* any motor vehicle fuel, if both of the following apply:

- You have title to the fuel, and
- The fuel is located at a service station, or in a storage facility, other than an approved terminal or a refinery, or, in any kind of transportation or delivery container, other than a pipeline or vessel. You are considered to own motor vehicle fuel that you have purchased prior to November 1, 2017, if it is in transit to you on that date.

You are considered a *wholesaler* if you sell motor vehicle fuel in this state for resale.

You are considered a *retailer* if you sell motor vehicle fuel in this state to a person who subsequently uses the motor vehicle fuel.

You are considered a *supplier* if you are a person who is a blender, enterer, position holder, refiner, terminal operator, or throughputter.

PREPARING THE RETURN AND COMPUTING TAX

- Line 1.** Enter the total number of volumetric gallons of tax-paid motor vehicle fuel, excluding aviation gasoline, owned at 12:01 a.m. on November 1, 2017, for which you have not paid the increased tax rate of forty-one and seven-tenths cents (\$0.417).
- Line 3.** Multiply the number of gallons on line 1 by the additional tax rate of twelve cents (\$0.12) on line 2. Enter this tax amount on line 3.
- Line 4.** If you are filing the return or paying the tax after the January 1, 2018, due date shown on the front of this return, you will owe a penalty of 10 percent (0.10) of the tax due. Multiply the tax on line 3 by 0.10 and enter on line 4.
- Line 5.** If you are filing the return or paying the tax after the due date, you owe an additional amount for interest. The interest rate noted on the front of this return applies for each month, or portion of a month, that your payment is late. Multiply the amount on line 3 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.
- Line 6.** Add the amounts on lines 3, 4, and 5, and enter on line 6. This is the amount due and payable.

Payments: To make your payment online, go to the CDTFA website at www.cdtfa.ca.gov and select "Make a Payment." 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.

SUMMARY BY LOCATION - MOTOR VEHICLE FUEL TAX

Page _____ of _____

Company Name	Account Number	Date November 1, 2017
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The original copy of this schedule must be attached to your return. Please read instructions on reverse before preparing the schedule.

(a) Street Address	(b) City	(c) State	(d) ZIP Code	(e) Total Gallons- Motor Vehicle Fuel
TOTAL				

SUMMARY BY LOCATION GENERAL INFORMATION

The *Summary by Location-Motor Vehicle Fuel Tax* schedule is used to report location level inventory that supports the return. Your company name, account number, and location information are completed for you. If they are not completed, or any information is incorrect or incomplete, please enter the appropriate information. The location information is based on your sales tax account. Please complete this schedule by providing the number of gallons of motor vehicle fuel held in inventory for sale as of November 1, 2017, at 12:01 a.m. at each listed location. Please add any missing locations and submit this schedule with your return.

The total of column (e), *Total Gallons-Motor Vehicle Fuel*, should agree with line 1, *Total gallons of tax-paid motor vehicle fuel owned at 12:01 a.m. on November 1, 2017, on which the full \$0.417 per gallon fuel tax rate has not been paid*, on the return.

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