

PREPAYMENT OF SALES TAX ON FUEL SALES

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

CDTFA USE ONLY
EFF
PM

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
PO BOX 942879
SACRAMENTO CA 94279-8017

**READ INSTRUCTIONS
BEFORE PREPARING**

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

Notify the nearest California Department of Tax and Fee Administration (CDTFA) office if business has closed or ownership or location has changed.	MOTOR VEHICLE FUEL	DIESEL FUEL AND OTHER QUALIFYING FUELS	AIRCRAFT JET FUEL
1. TOTAL REMOVALS, ENTRIES, OR SALES (<i>in gallons</i>)	gal.	gal.	gal.
2.1 Fuel sold to the United States government or its agencies and instrumentalities	gal.	gal.	gal.
2.2 Fuel exported for sale outside the state of California	gal.	gal.	gal.
2.3 Other exempt transactions or credits (<i>clearly explain</i>)	gal.	gal.	gal.
3. TOTAL EXEMPT TRANSACTIONS OR CREDITS (<i>add lines 2.1 through 2.3</i>)	gal.	gal.	gal.
4. GALLONS SUBJECT TO PREPAYMENT (<i>subtract line 3 from line 1</i>)	gal.	gal.	gal.
YOU MUST COMPLETE CDTFA-531-AB BEFORE PROCEEDING TO LINE 5 BELOW			
5. PREPAYMENT AMOUNT (<i>these amounts should agree with columns [e], [h], and [k] totals on Schedule A</i>)	\$.00	\$.00	\$.00
6. AMOUNT OF SALES TAX PREPAID TO OTHERS (<i>enter total amounts from Schedule B, columns [d], [f], and [h]</i>)	\$.00	\$.00	\$.00
7. AMOUNT OF PREPAID SALES TAX DUE (<i>subtract line 6 from line 5</i>)	\$.00	\$.00	\$.00
8. SUBTOTAL (<i>sum the amounts in line 7, all three columns, and enter here</i>)	\$.00		
9. PENALTY: If payment made after due date (<i>multiply line 8 by 10% [0.10]</i>)	\$.00		
10. INTEREST: Is due on tax for each month or fraction of a month payment is delayed after the due date. The adjusted monthly interest rate is INTEREST RATE CALCULATOR	\$.00		
11. AMOUNT DUE AND PAYABLE (<i>add lines 8, 9, and 10</i>)	\$.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.

SIGNATURE	PRINT NAME AND TITLE	DATE
EMAIL ADDRESS	TELEPHONE	
PAID PREPARER'S USE ONLY	PAID PREPARER'S NAME	PAID PREPARER'S TELEPHONE NUMBER

Make a copy of this document for your records.

DB

INSTRUCTIONS

PREPAYMENT OF SALES TAX ON FUEL SALES

(These instructions apply to the three columns on the return.)

DEFINITIONS

Motor vehicle fuel is gasoline and blends of gasoline and alcohol containing more than 25 percent gasoline. It does not include jet fuel, diesel fuel, kerosene, liquefied petroleum gas, natural gas in liquid or gaseous form, ethanol, or methanol. Aviation gasoline is excluded from the definition of motor vehicle fuel for the purposes of making prepayments of sales tax on motor vehicle fuel. Aviation gasoline means any special grades of gasoline that are suitable for use in aviation reciprocating engines. *Note:* See [section 7326](#) (of AB 309), and [sections 7318](#) and [7306](#) (of AB 2114).

Diesel fuel is any liquid that is commonly or commercially known or sold as a fuel that is suitable for use in the diesel-powered vehicle. Diesel fuel includes dyed diesel fuel. It does not include jet fuel, gasoline, kerosene, liquefied petroleum gas, natural gas in liquid or gaseous form, ethanol, or methanol. *Note:* See [sections 60022](#) and [6480.1\(a\)](#) of AB 309.

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.

Total removals, entries, sales, or transfers are total entries (imports) into this state and total removals at a refinery or terminal rack, sales and transfers in this state, sales of fuel exported from California, and all sales made to consumers whether through service stations owned by you or sold by other methods.

Rack means a mechanism for delivering fuel from a refinery or terminal into a truck, trailer, or railroad car. *Note:* See [section 7333](#) (of AB 2114) and [section 60006](#) of Diesel Fuel Tax Law.

TOTAL REMOVALS, ENTRIES, OR SALES

Line 1 Total removals, entries, or sales. Enter the total gallons of fuel sold, transferred, entered, or removed at or below the “rack” in this state during the reporting period for this return.

TOTAL EXEMPT TRANSACTIONS OR CREDITS

Line 2.1 Fuel sold to the United States government or its agencies and instrumentalities. The deduction only applies if you are making the sale directly to the United States government, its unincorporated agencies, and instrumentalities. On transactions for which you are making deliveries pursuant to directions of another supplier or wholesaler, you are required to collect the prepayment of the sales from those persons.

Line 2.2 Fuel exported for sale outside the state of California. To be exempt, this fuel must be shipped to a point outside this state, pursuant to the contract of sale by (1) delivery by the seller to such point by means of facilities operated by the seller, (2) delivery by the seller to a carrier for shipment to a consignee at such a point, or (3) delivery by the seller to a customs broker or forwarding agent for shipment outside this state.

Line 2.3 Other exempt transactions or credits. Pursuant to Revenue and Taxation Code [sections 6352](#), [6357](#), [6245.5](#), [6480.1](#), and [6480.6](#), each entry must be clearly explained and, if necessary, itemized on an attached schedule. Remember to include your Motor Vehicle Pre-Collection account number at the top of all attachments. These deductions may include sales to qualified purchasers as defined in section 6480.1(i), sales of diesel fuel where exemption certificates were taken under section 6245.5, fuel lost through fire, flood, theft, leakage, evaporation, shrinkage, spillage, or accident prior to retail sales. Gallons must be included in line 1.

Line 3 Total exempt transactions or credits. Add lines 2.1 through 2.3. Enter the total on line 3.

Line 4 Gallons subject to prepayment. Subtract line 3 from line 1 to determine gallons subject to prepayment. Line 4 amounts should agree with the totals of column (c), (e), and (g) on Schedule A.

COMPUTATION OF TAX

Line 5 Prepayment amount. The total prepayment should agree with the totals of columns (d), (f), and (h) on Schedule A.

Line 6 Amount of sales tax prepaid to others. Enter the totals of columns (d), (f), and (h) of Schedule B on line 6.

Line 7 Amount of prepaid sales tax due. Subtract line 6 from line 5.

Line 8 Subtotal. Sum the total amount in line 7, all three columns, and enter here.

PENALTY AND INTEREST

Line 9 Penalty. If payment is made after the due date, a penalty is due. To compute the penalty, multiply the prepayment amount due on line 7 by 10 percent (0.10). If you will be filing your return late, you may qualify for an extension. A request for an extension of time to file a tax return may be submitted online by selecting *Request an Extension or Relief* from the *How Do I...* drop-down menu on our website at www.cdtfa.ca.gov. *Note:* Any credits on line 7 should be subtracted from the tax due on line 7 before calculating penalty and interest on lines 8 and 9.

Line 10 Interest. If payment is made after the due date, interest is due on the prepayment amounts on line 8 for each month or fraction of a month payment is delayed (see *Note above*). Multiply line 8 by the monthly interest rate times the number of months the payment is delayed.

AMOUNT DUE AND PAYABLE

Line 11 Amount due and payable. Add lines 8, 9, and 10. This total represents the amount due and payable. Make your check or money order payable to: California Department of Tax and Fee Administration. Always write your account number on your check or money order.

CREDIT CARD PAYMENTS

You can use a Discover/Novus, Visa, MasterCard, or American Express credit card to pay your taxes. Other cards cannot be accepted. Credit card payments can be made by calling 1-855-292-8931 or through our website at www.cdtfa.ca.gov.

Be sure to sign and mail your return.

The credit card processing vendor will charge you a service fee of 2.3 percent on the amount charged. This service fee is not revenue to CDTFA.

Note: You cannot pay by credit card if you are required to pay taxes by Electronic Funds Transfer (EFT). Credit cards may not be used to pay a tax liability for which you have been billed.

If you need additional information, please contact the California Department of Tax and Fee Administration, Return Analysis Unit, P.O. Box 942879, Sacramento, CA 94279-0035. You may also visit the CDTFA website at www.cdtfa.ca.gov or call the Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.