

**EXEMPT BUS OPERATOR
DIESEL FUEL TAX RETURN**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

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

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 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 both ex-tax undyed diesel fuel and dyed diesel fuel used off-highway	3.	

EXEMPT BUS OPERATOR RETURN

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)</i>	6.	\$
7. Total gallons of ex-tax diesel fuel purchased and used in nonexempt bus operations <i>(may include charter and passenger stage operations)</i>	7.	
8. Tax rate on ex-tax diesel fuel used in nonexempt bus operations	8.	\$
9. Tax due on ex-tax diesel fuel used in nonexempt bus operations <i>(multiply line 7 by line 8)</i>	9.	\$
10. Tax due <i>(add lines 6 and 9)</i>	10.	\$
11. PENALTY: <i>(multiply line 10 by 10 percent [0.10] if payment made or return filed after the due date shown above)</i>	PENALTY 11.	\$
12. 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 12.	\$
13. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 10, 11, and 12)</i>	13.	\$

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>I hereby certify that this return, 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 return.</i>		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE	DATE

Make a copy of this document and the accompanying schedules for your records.

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

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 your *Exempt Bus Operator Diesel Fuel Tax Return* electronically, please contact our Customer Service Center at the number listed at the bottom of page (S2F).

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 us.

FILING REQUIREMENTS

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 CDTFA. 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 (R&TC).

According to section 60502.2 of the Diesel Fuel Tax Law, for the privilege of operating buses on state highways and freeways, exempt bus operators must make a payment equal to one cent (\$0.01) for each gallon of the refunded or exempt diesel fuel used in exempt bus operations in this state. Additionally, exempt bus operators must pay the current diesel fuel tax rate for all ex-tax diesel fuel used on highways in nonexempt bus operations in this state. Only dyed diesel and ex-tax undyed diesel can be reported on this form.

DEFINITIONS

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

Undyed Diesel Fuel means diesel fuel that is not subject to the EPA or the IRS 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 (Federal EIN) or CDTFA account number if Federal EIN 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.

To obtain the latest information on product codes, please view our Product Code Table on our website at www.cdtfa.ca.gov/formspubs/cdtfa810ftb.pdf.

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 fuel for their exempt use.

Report of Diesel Fuel Transactions Section

- Line 1.** Enter the total gallons of undyed diesel fuel purchased ex-tax. (Enter 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 and enter the amount 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 nonexempt bus operations. These gallons include ex-tax diesel fuel used in charter and passenger stage operations. Tax-paid fuel used in nonexempt bus operations is not reportable on this return.
- Line 8.** The current rate of tax per gallon of diesel fuel used in nonexempt bus operations.
- Line 9.** Multiply the gallons on line 7 by the rate on line 8 and enter the amount of tax due.
- Line 10.** Enter the amount of tax due by adding lines 6 and 9.
- Line 11.** 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 percent (0.10) penalty. Multiply the tax on line 10 by (0.10) and enter here.
- Line 12.** 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. Multiply the tax due on line 10 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 13.** Enter the amount due, including any applicable late charges by adding lines 10, 11, and 12.

