

➤ **Example 8: EDI Supplier of Motor Vehicle Fuel Return Data for Alpha Oil Company**

This example illustrates the reporting of rack removals of motor vehicle fuel made by position holder, Alpha Oil Company. Reported transactions include taxable rack removals (Schedule 5) of gasoline and gasohol, exports at the rack (Schedule 7) and above the rack (Schedule 7D), removals to the U. S. Armed Forces for use in ships, aircraft, or for use outside of California (Schedule 8), removals to railroads (Schedule 10Y), tax-paid fuel exports (Schedule 13A), and a summary transaction for other exempt removals (Schedule S05I). Alpha Oil Company has reportable transactions for gasoline (Product Code 065) and 10% gasohol (Product Code 139).

The actual file, unlike the EDI example below, will be a continuous stream of data without carriage returns, blank lines or line numbers.

1. ISA~03~AL34DF11CO~01~54SVB2YK14~32~765432198 ~01~617856943 ~020624~0931
~|~00403~000001002~0~T~^\
2. GS~TF~COMPANYROUTING~617856943050~20071024~0931~10002~X~004030/BOE\
3. ST~813~100002\
4. BTI~T6~050~47~617856943050~20071024~~24~765432198~49~57123456~~~00\
5. DTM~683~~~~RD8~20070801~20070831\
6. TIA~5007~~~1358628~GA\
7. N1~TP~Alpha Oil Company\
8. N3~PO Box 123\
9. N4~Sacramento~CA~95814~US\
10. PER~CN~Dave Johnson~TE~9162223333~FX~9162223334~EM~djohnson@alphaoil.com\
11. PER~EA~Don D Doe~TE~9162224444~FX~9162224445~EM~dddoe@alphaoil.com\
12. TFS~T2~SDR\
13. REF~SU~N/A~~S0^CA\
14. TIA~5003~20413\
15. TFS~T3~S02~~~94~CE\
16. REF~SU~N/A~~S0^CA\
17. FGS~S\
18. TIA~5007~20413~~113408~GA\
19. TFS~T3~10Y~PG~065~94~J \ **(Note: the mode code is two characters "J plus one space")**
20. REF~SU~N/A~~S0^CA\
21. N1~OT~~TC~T77CA9877\
22. N1~CA~EK Trucking~24~556789123\
23. N1~BY~Redding Railroad~24~55555555\
24. N1~ST~CA\
25. FGS~D~BM~123461\
26. DTM~095~20070821\
27. TIA~5005~~~8150~GA\
28. TIA~5006~~~8105~GA\
29. TIA~5007~~~8150~GA\

30. TFS~T3~13A~PG~065~94~J \
31. REF~SU~N/A~~S0^CA^S0^OR\
32. N1~SF~CA\
33. N1~CA~JJ Trucking~24~456789123\
34. N1~BY~Bob's Trucking Company~24~933332222\
35. N1~ST~OR\
36. FGS~D~BM~03\
37. DTM~095~20070821\
38. TIA~5005~~~8001~GA\
39. TIA~5006~~~8000~GA\
40. TIA~5007~~~8001~GA\

41. TFS~T3~13A~PG~065~94~J \
42. REF~SU~N/A~~S0^CA^S0^OR\
43. N1~SF~CA\
44. N1~CA~EK Trucking~24~556789123\
45. N1~BY~Bob's Trucking Company~24~933332222\
46. N1~ST~OR\
47. FGS~D~BM~04\
48. DTM~095~20070815\
49. TIA~5005~~~8003~GA\
50. TIA~5006~~~8000~GA\
51. TIA~5007~~~8003~GA\

52. TFS~T3~5~PG~065~94~J \
53. REF~SU~N/A~~S0^CA\
54. N1~OT~~TC~T33CA8765\
55. N1~CA~JJ Trucking~24~456789123\
56. N1~BY~Tim's Gas Station~24~984521222\
57. N1~ST~CA\
58. FGS~D~BM~12345\
59. DTM~095~20070804\
60. TIA~5005~~~8155~GA\
61. TIA~5006~~~8100~GA\
62. TIA~5007~~~8155~GA\

63. TFS~T3~5~PG~065~94~J \
64. REF~SU~N/A~~S0^CA\
65. N1~OT~~TC~T33CA8765\
66. N1~CA~JJ Trucking~24~456789123\
67. N1~BY~Doug's Gas Station~24~984533333\
68. N1~ST~CA\
69. FGS~D~BM~12395\
70. DTM~095~20070809\
71. TIA~5005~~~8100~GA\
72. TIA~5006~~~8045~GA\
73. TIA~5007~~~8100~GA\

74. TFS~T3~5~PG~065~94~J \
75. REF~SU~N/A~~S0^CA\
76. N1~OT~~TC~T33CA8765\
77. N1~CA~JJ Trucking~24~456789123\
78. N1~BY~Tony's Gas Station~24~984544444\
79. N1~ST~CA\
80. FGS~D~BM~12475\
81. DTM~095~20070815\
82. TIA~5005~~~8199~GA\
83. TIA~5006~~~8150~GA\
84. TIA~5007~~~8199~GA\

85. TFS~T3~5~PG~065~94~J \
86. REF~SU~N/A~~S0^CA\
87. N1~OT~~TC~T94CA9876\
88. N1~CA~JJ Trucking~24~456789123\
89. N1~BY~Cindy's Gas Station~24~984521333\
90. N1~ST~CA\
91. FGS~D~BM~98761555\
92. DTM~095~20070806\
93. TIA~5005~~~8155~GA\
94. TIA~5006~~~8100~GA\
95. TIA~5007~~~8155~GA\

96. TFS~T3~5~PG~065~94~J \
97. REF~SU~N/A~~S0^CA\
98. N1~OT~~TC~T94CA9876\
99. N1~CA~JJ Trucking~24~456789123\
100. N1~BY~Dan's Gas Station~24~984521444\
101. N1~ST~CA\
102. FGS~D~BM~9876265\
103. DTM~095~20070816\
104. TIA~5005~~~8029~GA\
105. TIA~5006~~~8010~GA\
106. TIA~5007~~~8029~GA\

107. TFS~T3~5~PG~065~94~J \
108. REF~SU~N/A~~S0^CA\
109. N1~OT~~TC~T94CA9876\
110. N1~CA~JJ Trucking~24~456789123\
111. N1~BY~Ron's Gas Station~24~984521555\
112. N1~ST~CA\
113. FGS~D~BM~9876365\
114. DTM~095~20070826\
115. TIA~5005~~~8111~GA\
116. TIA~5006~~~8100~GA\
117. TIA~5007~~~8111~GA\

- 118. TFS~T3~5~PG~065~94~J \
- 119. REF~SU~N/A~~S0^CA\
- 120. N1~OT~~TC~T94CA9876\
- 121. N1~CA~E & B Trucking~24~567891234\
- 122. N1~BY~Karen's Gas Station~24~984521667\
- 123. N1~ST~CA\
- 124. FGS~D~BM~9876150\
- 125. DTM~095~20070806\
- 126. TIA~5005~~~8055~GA\
- 127. TIA~5006~~~8030~GA\
- 128. TIA~5007~~~8055~GA\
- 129. FGS~D~BM~9876269\
- 130. DTM~095~20070816\
- 131. TIA~5005~~~8039~GA\
- 132. TIA~5006~~~8020~GA\
- 133. TIA~5007~~~8039~GA\
- 134. FGS~D~BM~9876370\
- 135. DTM~095~20070826\
- 136. TIA~5005~~~8005~GA\
- 137. TIA~5006~~~8000~GA\
- 138. TIA~5007~~~8005~GA\

- 139. TFS~T3~5~PG~065~94~J \
- 140. REF~SU~N/A~~S0^CA\
- 141. N1~OT~~TC~T77CA9877\
- 142. N1~CA~EK Trucking~24~556789123\
- 143. N1~BY~Carl's Fuel Station~24~154454545\
- 144. N1~ST~CA\
- 145. FGS~D~BM~123455\
- 146. DTM~095~20070804\
- 147. TIA~5005~~~8155~GA\
- 148. TIA~5006~~~8100~GA\
- 149. TIA~5007~~~8155~GA\
- 150. FGS~D~BM~123459\
- 151. DTM~095~20070809\
- 152. TIA~5005~~~8100~GA\
- 153. TIA~5006~~~8045~GA\
- 154. TIA~5007~~~8100~GA\

- 155. TFS~T3~5~PG~139~94~J \
- 156. REF~SU~N/A~~S0^CA\
- 157. N1~OT~~TC~T94CA9876\
- 158. N1~CA~JJ Trucking~24~456789123\
- 159. N1~BY~Tim's Gas Station~24~984521222\
- 160. N1~ST~CA\
- 161. FGS~D~BM~9876115\
- 162. DTM~095~20070805\
- 163. TIA~5005~~~8115~GA\
- 164. TIA~5006~~~8100~GA\
- 165. TIA~5007~~~8115~GA\

- 166. TFS~T3~5~PG~139~94~J \
- 167. REF~SU~N/A~~S0^CA\
- 168. N1~OT~~TC~T94CA9876\
- 169. N1~CA~JJ Trucking~24~456789123\
- 170. N1~BY~Doug's Gas Station~24~984533333\
- 171. N1~ST~CA\
- 172. FGS~D~BM~9876225\
- 173. DTM~095~20070815\
- 174. TIA~5005~~~8029~GA\
- 175. TIA~5006~~~8010~GA\
- 176. TIA~5007~~~8029~GA\

- 177. TFS~T3~5~PG~139~94~J \
- 178. REF~SU~N/A~~S0^CA\
- 179. N1~OT~~TC~T94CA9876\
- 180. N1~CA~JJ Trucking~24~456789123\
- 181. N1~BY~Tony's Gas Station~24~984544444\
- 182. N1~ST~CA\
- 183. FGS~D~BM~9876325\
- 184. DTM~095~20070825\
- 185. TIA~5005~~~8111~GA\
- 186. TIA~5006~~~8100~GA\
- 187. TIA~5007~~~8111~GA\

188. TFS~T3~5~PG~139~94~J \
189. REF~SU~N/A~~S0^CA\
190. N1~OT~~TC~T94CA9876\
191. N1~CA~E & B Trucking~24~567891234\
192. N1~BY~Mary's Trucking Company~24~986544444\
193. N1~ST~CA\
194. FGS~D~BM~9876110\
195. DTM~095~20070804\
196. TIA~5005~~~8055~GA\
197. TIA~5006~~~8030~GA\
198. TIA~5007~~~8055~GA\
199. FGS~D~BM~9876229\
200. DTM~095~20070816\
201. TIA~5005~~~8039~GA\
202. TIA~5006~~~8020~GA\
203. TIA~5007~~~8039~GA\

204. TFS~T3~7~PG~065~94~J \
205. REF~SU~N/A~~S0^CA^S0^OR\
206. N1~OT~~TC~T33CA8765\
207. N1~CA~JJ Trucking~24~456789123\
208. N1~BY~Bob's Trucking Company~24~933332222\
209. N1~ST~OR\
210. FGS~D~BM~12600\
211. DTM~095~20070831\
212. TIA~5005~~~8155~GA\
213. TIA~5006~~~8100~GA\
214. TIA~5007~~~8155~GA\

215. TFS~T3~7~PG~065~94~J \
216. REF~SU~N/A~~S0^CA^S0^AZ\
217. N1~OT~~TC~T77CA9877\
218. N1~CA~EK Trucking~24~556789123\
219. N1~BY~Sharpe Trucking Company~24~444444455\
220. N1~ST~AZ\
221. FGS~D~BM~123462\
222. DTM~095~20070831\
223. TIA~5005~~~8155~GA\
224. TIA~5006~~~8100~GA\
225. TIA~5007~~~8155~GA\

226. TFS~T3~7D~PG~065~94~PL\
227. REF~SU~N/A~~S0^CA^S0^NV\
228. N1~OT~~TC~T94CA9876\
229. N1~CA~Pipeline A Company~24~987654321\
230. N1~BY~BF Oil Company~24~998877656\
231. N1~DT~~TC~T88NV7776\
232. FGS~D~BM~1234567\
233. DTM~095~20070805\
234. TIA~5005~~~1050990~GA\
235. TIA~5007~~~1050990~GA\

236. TFS~T3~8~PG~065~94~J \
237. REF~SU~N/A~~S0^CA\
238. N1~OT~~TC~T33CA8765\
239. N1~CA~JJ Trucking~24~456789123\
240. N1~BY~US Gov't (Navy)~24~254888887\
241. N1~ST~CA\
242. FGS~D~BM~12525\
243. DTM~095~20070821\
244. TIA~5005~~~8150~GA\
245. TIA~5006~~~8105~GA\
246. TIA~5007~~~8150~GA\

247. TFS~T3~8~PG~065~94~J \
248. REF~SU~N/A~~S0^CA\
249. N1~OT~~TC~T77CA9877\
250. N1~CA~EK Trucking~24~556789123\
251. N1~BY~US Gov't (Army)~24~254888888\
252. N1~ST~CA\
253. FGS~D~BM~123460\
254. DTM~095~20070815\
255. TIA~5005~~~8199~GA\
256. TIA~5006~~~8150~GA\
257. TIA~5007~~~8199~GA\

258. TFS~T3~S05I~PG~139~94~CE\
259. REF~SU~N/A~~S0^CA\
260. FGS~S\
261. TIA~5007~~~8005~GA\

262. SE~260~100002\
263. GE~1~10002\
264. IEA~1~000001002\

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➤ **Example 8: Paper Supplier of Motor Vehicle Fuel Return for Alpha Oil Company**

SUPPLIER OF MOTOR VEHICLE FUEL TAX RETURN (Form: BOE – 501 – PS)

DUE ON OR BEFORE September 30, 2007	FOR August 2007	0807
PS	MT	YOUR ACCOUNT NO. 57-123456

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

Mail To:
 BOARD OF EQUALIZATION
 FUEL TAXES DIVISION
 P0 BOX 942879
 SACRAMENTO, CA 94279-6135

ALPHA OIL COMPANY
 PO BOX 123
 SACRAMENTO, CA 95814

Make changes if name
 or address is incorrect.

 READ INSTRUCTIONS
 BEFORE PREPARING

As a supplier of motor vehicle fuel in California, you are required to report all imports, exports, blending, and terminal rack removals of motor vehicle fuel in this state.

	REPORT WHOLE GALLONS ONLY
1. Taxable gallons (<i>Enter from Tax Computation Worksheet Section C, Line 3</i>)	113,408
2. Rate of tax per gallon	.18
3. Total tax due (<i>multiply line 1 by line 2</i>)	20,413
4. Penalty (<i>multiply line 3 by 10% (0.10) if payment made or return filed after due date shown above</i>)	-
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	-
6. Total amount due and payable (<i>add lines 3, 4, and 5</i>)	\$20,413

I hereby consent to disclosure and authorize the Board 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 return 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 return, and

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.

PRINT/TYPE NAME AND TITLE	SIGNATURE	PHONE NUMBER	DATE
Dave Johnson	<i>Dave Johnson</i>	(916) 222-3333	9/28/07

MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE STATE CONTROLLER'S OFFICE.

Always write your account number on your check or money order.

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

Tax Computation Worksheet

This worksheet should be used to help you complete your return and calculate the tax due. Do not send this worksheet with your return.

Section A. Taxable Transactions (Total Gallons)	From Schedule	A Motor Vehicle Fuel Other Than Aviation Gasoline	B Aviation Gasoline
1. Fuel removed subject to tax <i>(enter from Schedule 5)</i>	5	129,412	
2. Fuel sold above the rack to unlicensed parties <i>(enter from Schedule 5A)</i>			
3. Untaxed products blended with, or added to fuel, resulting in a product which is used as, or is usable as taxable fuel <i>(enter from Schedule 5W)</i>	5W		
4. Ex-tax gallons of blendstock resold to persons not furnishing an exemption certificate <i>(enter from Schedule 5V)</i>	5V		
5. Imports below the terminal rack <i>(enter from Schedule 3X)</i>	3X		
6. Miscellaneous fuel transactions subject to tax <i>(enter from Schedule S02A)</i>	S02A		
7. Sub-Total of transactions subject to tax <i>(add lines 1 through 5 for each column)</i>		129,412	
8. TOTAL TRANSACTIONS SUBJECT TO TAX <i>(add line 6, columns A and B)</i>		129,412	

Section B. Tax-Paid Credits (Total Gallons)	From Schedule	A Motor Vehicle Fuel Other Than Aviation Gasoline	B Aviation Gasoline
1. Tax-paid fuel exported <i>(enter from Schedule 13A)</i>	13A	16,004	
2. Tax-paid fuel sold to a consulate officer or employee by credit card <i>(enter from Schedule 13B)</i>	13B		
3. Other tax-paid credits <i>(enter from Schedule S03A)</i>	S03A		
4. Sub-total of tax-paid credits <i>(add lines 1 through 3 for each column)</i>		16,004	
5. TOTAL TAX-PAID CREDITS <i>(add line 4, columns A and B)</i>		16,004	

Tax Computation Worksheet (continued)

Section C. Taxable Gallons Computation	Motor Vehicle Fuel
1. Total gallons from transactions subject to tax <i>(enter from Section A, line 8)</i>	129,412
2. Less total gallons of tax-paid credits <i>(enter from section B, line 6)</i>	16,004
3. TAXABLE GALLONS <i>(subtract line 2 from line 1) This may not be a negative amount. If line 3 is a negative amount, then one or more of the credits in Section B may not be used. If credits are not used, a claim for refund of the tax must be filed with the State Controller. If result is a negative, enter zero. (Enter this amount on line 1 on the front of the return)</i>	113,408

Section D. Prepayment Accounts Only Penalty and Interest Calculation	Amount
1. Total tax due <i>(enter from line 3 of the front of the return)</i>	
2. Less tax prepayment <i>(enter amount of tax already paid for the period)</i>	
3. Remaining tax due <i>(subtract line 2 from line 1)</i>	
4. Penalty <i>(multiply line 3 by 10% (0.10) if payment made or return is filed after the due date. Enter this amount on line 4 on the front of the return.)</i>	
5. Interest <i>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 (Enter this amount on line 5 on the front of the return.)</i>	

➤ **Example 10: EDI Supplier of Motor Vehicle Fuel Return Data for Hardt Oil Company**

This example illustrates the reporting of rack removals of motor vehicle fuel made by position holder, Alpha Oil Company. Reported transactions include taxable rack removals (Schedule 5), exports at the rack (Schedule 7), removals to the U. S. Armed Forces for use in ships, aircraft, or for use outside of California (Schedule 8), removals to railroads (Schedule 10Y), a summary transaction for a removal on which tax had been previously paid or other tax-paid fuel credit (schedule S03A), and a summary transaction for other tax-paid credits (Schedule S05I). Alpha Oil Company has reportable transactions for gasoline (Product Code 065).

The actual file, unlike the EDI example below, will be a continuous stream of data without carriage returns, blank lines or line numbers.

1. ISA~03~WS12TOIL98~01~54SVB2YK12~32~659876543 ~01~617856943 ~020630~0958
~|~00403~000001004~0~T~^\
2. GS~TF~COMPANYROUTING~617856943050~20071030~0958~10004~X~004030/BOE\
3. ST~813~100004\
4. BTI~T6~050~47~617856943050~20071030~~24~659876543~49~57456789~~~00\
5. DTM~683~~~~RD8~20070801-20070831\
6. TIA~5007~~~1655420~GA\
7. N1~TP~Hardt Oil Company\
8. N3~PO Box 456\
9. N4~Sacramento~CA~95814~US\
10. PER~CN~Steve Smith~TE~9163332222~~~EM~stevesmith@hardtoil.com\
11. PER~EA~Eve Smith~TE~9163332255~FX~9163332234~EM~evesmith@hardtoil.com\
12. TFS~T2~SDR\
13. REF~SU~N/A~~S0^CA\
14. TIA~5003~10216\
15. TFS~T3~S02~~~94~CE\
16. REF~SU~N/A~~S0^CA\
17. FGS~S\
18. TIA~5007~10216~~56753~GA\

19. TFS~T3~5~PG~065~94~J \ **(Note: the mode code is two characters "J plus one space")**
20. REF~SU~N/A~~S0^CA\
21. N1~OT~~TC~T94CA9876\
22. N1~CA~JJ Trucking~24~456789123\
23. N1~BY~Rick's Gas Station~24~425555555\
24. N1~ST~CA\
25. FGS~D~BM~9876165\
26. DTM~095~20070806\
27. TIA~5005~~~8115~GA\
28. TIA~5006~~~8100~GA\
29. TIA~5007~~~8115~GA\
30. FGS~D~BM~9876275\
31. DTM~095~20070816\
32. TIA~5005~~~8029~GA\
33. TIA~5006~~~8010~GA\
34. TIA~5007~~~8029~GA\
35. FGS~D~BM~9876375\
36. DTM~095~20070826\
37. TIA~5005~~~8111~GA\
38. TIA~5006~~~8100~GA\
39. TIA~5007~~~8111~GA\

40. TFS~T3~5~PG~065~94~J \
41. REF~SU~N/A~~S0^CA\
42. N1~OT~~TC~T94CA9876\
43. N1~CA~E & B Trucking~24~567891234\
44. N1~BY~Rick's Gas Station~24~425555555\
45. N1~ST~CA\
46. FGS~D~BM~9876160\
47. DTM~095~20070806\
48. TIA~5005~~~8055~GA\
49. TIA~5006~~~8030~GA\
50. TIA~5007~~~8055~GA\

51. TFS~T3~5~PG~065~94~J \
52. REF~SU~N/A~~S0^CA\
53. N1~OT~~TC~T94CA9876\
54. N1~CA~E & B Trucking~24~567891234\
55. N1~BY~Nicole's Trucking~24~562555556\
56. N1~ST~CA\
57. FGS~D~BM~9876279\
58. DTM~095~20070816\
59. TIA~5005~~~8039~GA\
60. TIA~5006~~~8020~GA\
61. TIA~5007~~~8039~GA\

- 62. TFS~T3~5~PG~065~94~J \
- 63. REF~SU~N/A~~S0^CA\
- 64. N1~OT~~TC~T77CA9877\
- 65. N1~CA~MG Trucking~24~867891234\
- 66. N1~BY~OP's Gas Station~24~565656565\
- 67. N1~ST~CA\
- 68. FGS~D~BM~123480\
- 69. DTM~095~20070804\
- 70. TIA~5005~~~8155~GA\
- 71. TIA~5006~~~8100~GA\
- 72. TIA~5007~~~8155~GA\
- 73. FGS~D~BM~123481\
- 74. DTM~095~20070809\
- 75. TIA~5005~~~8100~GA\
- 76. TIA~5006~~~8045~GA\
- 77. TIA~5007~~~8100~GA\
- 78. FGS~D~BM~123482\
- 79. DTM~095~20070815\
- 80. TIA~5005~~~8199~GA\
- 81. TIA~5006~~~8150~GA\
- 82. TIA~5007~~~8199~GA\

- 83. TFS~T3~7~PG~065~94~R \ **(Note: the mode code is two characters "R plus one space")**
- 84. REF~SU~N/A~~S0^CA^S0^NV\
- 85. N1~OT~~TC~T94CA9876\
- 86. N1~CA~LF Railroad~24~951847623\
- 87. N1~BY~Truckee Rail Yard~24~651222222\
- 88. N1~ST~NV\
- 89. FGS~D~BM~9876213\
- 90. DTM~095~20070816\
- 91. TIA~5005~~~1501504~GA\
- 92. TIA~5006~~~1500000~GA\
- 93. TIA~5007~~~1501504~GA\

- 94. TFS~T3~7~PG~065~94~J \
- 95. REF~SU~N/A~~S0^CA^S0^AZ\
- 96. N1~OT~~TC~T77CA9877\
- 97. N1~CA~EK Trucking~24~556789123\
- 98. N1~BY~Top Trucking Co~24~343434343\
- 99. N1~ST~AZ\
- 100. FGS~D~BM~123484\
- 101. DTM~095~20070831\
- 102. TIA~5005~~~8155~GA\
- 103. TIA~5006~~~8100~GA\
- 104. TIA~5007~~~8155~GA\

- 105. TFS~T3~8~PG~065~94~J \
- 106. REF~SU~N/A~~S0^CA\
- 107. N1~OT~~TC~T94CA9876\
- 108. N1~CA~E & B Trucking~24~567891234\
- 109. N1~BY~US Gov't (NAVY)~24~254888887\
- 110. N1~ST~CA\
- 111. FGS~D~BM~9876380\
- 112. DTM~095~20070826\
- 113. TIA~5005~~~8005~GA\
- 114. TIA~5006~~~8000~GA\
- 115. TIA~5007~~~8005~GA\

- 116. TFS~T3~S03A~PG~065~94~CE\
- 117. REF~SU~N/A~~S0^CA\
- 118. FGS~S\
- 119. TIA~5007~~~8050~GA\

- 120. TFS~T3~S05I~PG~065~94~CE\
- 121. REF~SU~N/A~~S0^CA\
- 122. FGS~S\
- 123. TIA~5007~~~8150~GA\

- 124. SE~122~100004\
- 125. GE~1~10004\
- 126. IEA~1~000001004\

➤ **Example 10: Paper Supplier of Motor Vehicle Fuel Return for Hardt Oil Company**

SUPPLIER OF MOTOR VEHICLE FUEL TAX RETURN (Form: BOE – 501 – PS)

DUE ON OR BEFORE September 30, 2007	FOR August 2007	0807
PS	MT	YOUR ACCOUNT NO. 57-456789

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

Mail To:
BOARD OF EQUALIZATION
FUEL TAXES DIVISION
PO BOX 942879
SACRAMENTO, CA 94279-6135

HARDT OIL COMPANY
PO BOX 456
SACRAMENTO, CA 95848

Make changes if name or address is incorrect.

READ INSTRUCTIONS BEFORE PREPARING

As a supplier of motor vehicle fuel in California, you are required to report all imports, exports, blending, and terminal rack removals of motor vehicle fuel in this state.

	REPORT WHOLE GALLONS ONLY
1. Taxable gallons (<i>Enter from Tax Computation Worksheet Section C, Line 3</i>)	56,753
2. Rate of tax per gallon	.18
3. Total tax due (<i>multiply line 1 by line 2</i>)	10,216
4. Penalty (<i>multiply line 3 by 10% (0.10) if payment made or return filed after due date shown above</i>)	-
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	-
6. Total amount due and payable (<i>add lines 3, 4, and 5</i>)	10,216

I hereby consent to disclosure and authorize the Board 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 return 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 return, and

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.

PRINT/TYPE NAME AND TITLE	SIGNATURE	PHONE NUMBER	DATE
Steve Smith	Steve Smith	(916) 333-2222	9/29/07

MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE STATE CONTROLLER'S OFFICE.

Always write your account number on your check or money order.

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

Tax Computation Worksheet

This worksheet should be used to help you complete your return and calculate the tax due. Do not send this worksheet with your return.

Section A. Taxable Transactions (Total Gallons)	From Schedule	A Motor Vehicle Fuel Other Than Aviation Gasoline	B Aviation Gasoline
1. Fuel removed subject to tax (<i>enter from Schedule 5</i>)	5	64,803	
2. Fuel sold above the rack to unlicensed parties (<i>enter from Schedule 5A</i>)			
3. Untaxed products blended with, or added to fuel, resulting in a product which is used as, or is usable as taxable fuel (<i>enter from Schedule 5W</i>)	5W		
4. Ex-tax gallons of blendstock resold to persons not furnishing an exemption certificate (<i>enter from Schedule 5V</i>)	5V		
5. Imports below the terminal rack (<i>enter from Schedule 3X</i>)	3X		
6. Miscellaneous fuel transactions subject to tax (<i>enter from Schedule S02A</i>)	S02A		
7. Sub-Total of transactions subject to tax (<i>add lines 1 through 5 for each column</i>)		64,803	
8. TOTAL TRANSACTIONS SUBJECT TO TAX (<i>add line 6, columns A and B</i>)		64,803	

Section B. Tax-Paid Credits (Total Gallons)	From Schedule	A Motor Vehicle Fuel Other Than Aviation Gasoline	B Aviation Gasoline
1. Tax-paid fuel exported (<i>enter from Schedule 13A</i>)	13A		
2. Tax-paid fuel sold to a consulate officer or employee by credit card (<i>enter from Schedule 13B</i>)	13B		
3. Other tax-paid credits (<i>enter from Schedule S03A</i>)	S03A	8,050	
4. Sub-total of tax-paid credits (<i>add lines 1 through 3 for each column</i>)		8,050	
5. TOTAL TAX-PAID CREDITS (<i>add line 4, columns A and B</i>)		8,050	

Tax Computation Worksheet (continued)

Section C. Taxable Gallons Computation	Motor Vehicle Fuel
1. Total gallons from transactions subject to tax <i>(enter from Section A, line 8)</i>	64,803
2. Less total gallons of tax-paid credits <i>(enter from section B, line 6)</i>	8,050
3. TAXABLE GALLONS <i>(subtract line 2 from line 1) This may not be a negative amount. If line 3 is a negative amount, then one or more of the credits in Section B may not be used. If credits are not used, a claim for refund of the tax must be filed with the State Controller. If result is a negative, enter zero. (Enter this amount on line 1 on the front of the return)</i>	56,753

Section D. Prepayment Accounts Only Penalty and Interest Calculation	Amount
1. Total tax due <i>(enter from line 3 of the front of the return)</i>	
2. Less tax prepayment <i>(enter amount of tax already paid for the period)</i>	
3. Remaining tax due <i>(subtract line 2 from line 1)</i>	
4. Penalty <i>(multiply line 3 by 10% (0.10) if payment made or return is filed after the due date. Enter this amount on line 4 on the front of the return.)</i>	
5. Interest <i>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 (Enter this amount on line 5 on the front of the return.)</i>	

DISBURSEMENT SCHEDULE

(If additional space is needed, please photocopy the schedule before making entries.)

(a) Company Name Hardt Oil Company	(b) Account Number PS MT 57-456789	(c) Schedule Code S03A	(d) Product Code 065	(e) Month/Year August 2007
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* See attached list for Schedule, Product, and Mode Codes

(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point of		(5) Buyer's Name	(6) Buyer's FEIN	(7) Document Date	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin (TCN or State/Province)	Destination (TCN or State/Province)							
		CE									8,050
								Total			8,050

