

**NATURAL GAS SURCHARGE RETURN
FOR CONSUMERS - INTERSTATE PIPELINE**

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

BOARD USE ONLY

RA-B/A	AUD	REG
RR-QS	FILE	REF

DUE ON OR BEFORE		
[FOID]	YOUR ACCOUNT NO.	

BOARD OF EQUALIZATION
EXCISE TAXES DIVISION
P O BOX 942879
SACRAMENTO CA 94279-6097

EFF

**READ INSTRUCTIONS
BEFORE PREPARING**

GENERAL INSTRUCTIONS - Complete form BOE-507-A, Schedule A - Computation Schedule for Natural Gas Surcharge, prior to completing the return.

The California State Board of Equalization (Board) administers the Natural Gas Surcharge Law. The surcharge is imposed upon the consumption of natural gas in California on and after January 1, 2001. Each public utility gas corporation and each consumer of natural gas from an interstate pipeline must remit to the Board the amount of surcharge applicable.

FILING REQUIREMENTS

This return must be filed even though you have no surcharge to report in the specific reporting period. The surcharge rate is applicable to all billings for periods starting on or after January 1, 2001. A duplicate of the return should be retained for your records and for verification by Board auditors. If you do not file a return on time, you will be subject to penalty and interest charges.

COMPUTATION OF SURCHARGE

1. Total therms consumed	1.	
2. Total <i>exempt</i> therms consumed	2.	
3. Therms subject to the surcharge (<i>subtract line 2 from line 1</i>) (<i>equals Schedule A column A3</i>)	3.	
4. Total surcharge due (<i>from Schedule A, column D3</i>)	4.	\$.00
5. Penalty [<i>multiply line 4 by 10% (0.10) if payment is made after due date shown above</i>]	PENALTY 5.	\$.00
6. INTEREST: One month's interest is due on the surcharge for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	INTEREST 6.	\$.00
7. TOTAL AMOUNT DUE AND PAYABLE (<i>add lines 4, 5, and 6</i>)	7.	\$.00

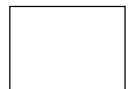
IF PAID BY CREDIT CARD, CHECK HERE (Mandatory EFT accounts MUST pay by EFT). []

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.

YOUR SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
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Make check or money order payable to State Board of Equalization.

Always write your account number on your check or money order. Make a copy of this document for your records.



INSTRUCTIONS - NATURAL GAS SURCHARGE RETURN FOR CONSUMERS - INTERSTATE PIPELINE

Credit Card Payments. You can use a Discover/Novus, MasterCard, VISA, or American Express credit card to pay your taxes. Other credit cards cannot be accepted. EFT accounts are not eligible for credit card payments. Credit card payments can be made by calling 800-272-9829 or through our website at www.boe.ca.gov. After authorizing your payment, check the box on your return indicating you have paid with a credit card. **Be sure to sign and mail your return.**

The natural gas surcharge law, Article 10 (commencing with section 890) of chapter 4 of part 1 of division 1 of the Public Utilities Code, imposes a surcharge on all natural gas consumed in this state for the funding of public purpose programs. The Board is responsible for the collection of surcharges collected by public utility gas corporations, as defined in subdivision (b) of section 891, and from consumers who purchase natural gas from interstate pipelines, as defined in subdivision (c) of section 891.

Each year, the Public Utilities Commission (PUC) establishes a surcharge rate for each class of customers for the service territory of each public utility gas corporation. To determine the rates for each of the public utility gas corporations' territories, **refer to and complete form BOE-507-A, Schedule A - Computation Schedule for Natural Gas Surcharge, prior to completing the return.**

Line 1. Enter the number of therms consumed.

Line 2. Enter the total number of exempt therms sold or consumed.

Line 3. Therms subject to the surcharge. Subtract line 2 from line 1. This number should equal the total of "Territory Totals" column A3 CARE (shaded) and column A3-Non-CARE (non-shaded) on form BOE-507-A.

Line 4. Total surcharge due. Amount should equal column D3 on form BOE-507-A.

Line 5 and 6. If the surcharge will be paid after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. The penalty is 10 percent (0.10) of the total surcharge due on line 5. The interest rate is noted on line 6 on the front of this form and applies for each month or portion of a month the surcharge is paid after the due date.

Line 7. Total amount due and payable. Add lines 4, 5, and 6. This is the total you must remit to the state.

INSTRUCTIONS FOR COMPLETING FORM BOE-507A, SCHEDULE A - COMPUTATION SCHEDULE FOR NATURAL GAS SURCHARGE

Column(s) A1, A2. Enter the net taxable therms consumed during the reporting quarter per customer class in the service territory of each public utility gas corporation - Alpine, PG&E, SoCalGas, Southwest Gas, SDG&E, and West Coast Gas. Use column A1 to report net taxable therms consumed under the California Alternate Rate for Energy (CARE) program rates (shaded columns). Use column A2 to report net taxable therms consumed under the Non-CARE program rates (non-shaded columns).

Column(s) A3. Total the therms consumed or sold for each territory and enter the total under A3 for total therms consumed under the CARE program (shaded) or the Non-CARE program (non-shaded). These two figures should equal line 3, "Therms subject to the surcharge," on the Natural Gas Surcharge Return.

Column(s) C1, C2. Multiply column A1 by B1 and column A2 by B2 (use the corresponding rate for each customer class, for CARE or Non-CARE programs).

Column(s) C3. Add the surcharge due for each of the territories under the CARE (shaded column) or Non-CARE (non-shaded column) programs.

Column(s) D1. Calculate the total surcharge due by adding columns C1 and C2.

Column(s) D2. Totals - Add the total surcharge due by each customer class. Obtain totals for each California Public Utility Gas Corporation - Alpine, PG&E, SoCalGas, Southwest Gas, SDG&E and West Coast Gas - by adding all items in column D1.

Column(s) D3. Add the total surcharge due from each territory (add column D2). This is the total surcharge due. Transfer this total to line 4 of the Natural Gas Surcharge Return.

**If you wish additional information, please contact the State Board of Equalization, Excise Taxes Division,
450 N Street, P.O. Box 942879, Sacramento, CA 94279-0056, Telephone 800-400-7115.**