

**INTERSTATE USER DIESEL FUEL TAX RETURN**

<b>DUE ON OR BEFORE</b>	
[ <b>FOID</b> ]	YOUR ACCOUNT NO.

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

BOARD OF EQUALIZATION  
MOTOR CARRIER OFFICE  
PO BOX 942879  
SACRAMENTO CA 94279-6165

**READ INSTRUCTIONS  
BEFORE PREPARING**

**GENERAL INFORMATION**

The State Board of Equalization is responsible for collecting the Interstate User Tax under the Diesel Fuel Tax Law (California Revenue and Taxation Code Section 60115).

**FILING REQUIREMENTS**

Every person using diesel fuel to operate a qualified motor vehicle within and without this state shall pay a tax for every gallon of diesel fuel used in this state. If you are a carrier licensed under the International Fuel Tax Agreement, you must file the IFTA Quarterly Fuel Use Tax Report instead of this form for your IFTA fleet. If you are a carrier operating only in California and Mexico, you must file this return.

This return must be filed on or before the last day of the calendar month following the period for which the tax is due. The return must be accompanied by a remittance payable to the State Board of Equalization for any tax due for that period, plus any applicable penalty and interest. If this return results in a tax credit, a refund will be processed. Credits may not be carried forward on this return.

		REPORT WHOLE GALLONS ONLY
1. Miles operated in all states and Mexico by all your qualified motor vehicles subject to interstate user tax	1.	
2. Gallons of diesel fuel used to operate all your qualified motor vehicles included in the line 1 computation	2.	
3. Average miles per gallon of diesel fuel [divide line 1 by line 2 to nearest hundredth mpg (.01)]	3.	
4. All miles operated in California by all your qualified motor vehicles included in line 1	4.	
5. Taxable gallons of diesel fuel used in California <i>(divide line 4 by line 3)</i>	5.	
6. Tax-paid gallons of diesel fuel purchased in California included in line 2	6.	
7. Net taxable gallons of diesel fuel <i>(subtract line 6 from line 5)</i>	7.	
8. Interstate user tax rate	8.	
9. Tax owed or amount to be refunded <i>(multiply line 8 by line 7; a negative amount represents a refund)</i>	9.	\$
10. Penalty <i>[multiply line 9 by 10% (0.10) if payment is made after due date shown above]</i>	PENALTY 10.	\$
11. 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 11.	\$
12. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 9, 10 and 11)</i>	12.	\$

<i>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.</i>		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE (    )	DATE

**MAKE CHECK OR MONEY ORDER PAYABLE TO THE STATE BOARD OF EQUALIZATION. REMITTANCE MUST BE PAYABLE IN U.S. FUNDS.**  
Always write your account number on your check or money order. Make a copy of this document for your records.  
A Spanish translation of this form appears on the reverse side. **Please complete one side only.**



## INSTRUCTIONS

### INTERSTATE USER DIESEL FUEL TAX RETURN

This return is for reporting diesel fuel use only.

(Persons who operate LPG or alcohol-fuel powered vehicles in California must contact the California State Board of Equalization, Motor Carrier Office, at the number listed at the bottom of this page for the proper reporting form.)

**Payments:** To make your payment online, go to our website at [www.boe.ca.gov](http://www.boe.ca.gov) and select the "Make a Payment" tab. 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.

- Line 1.** For the purpose of calculating average miles per gallon, enter all miles operated in all states and Mexico by all qualified motor vehicles that are operated within and without this state. This includes qualified motor vehicles operated in California and Mexico. Do not include qualified motor vehicles included in your IFTA fleet. Include all trip miles operated, loaded and deadhead. *Qualified motor vehicle* means a motor vehicle used, designed or maintained for transportation of persons or property that (a) has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms, (b) has three or more axles regardless of weight, or (c) is used in combination, when the weight of that combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight. A qualified motor vehicle does not include recreational vehicles when used exclusively for personal pleasure by an individual.
- Line 2.** Enter the total gallons of diesel fuel used to operate all the qualified motor vehicles included in the mileage computation on line 1.
- Line 3.** Divide line 1 by line 2 to obtain the average fleet miles per gallon. This calculation should be extended to the nearest hundredth (for example, 4.21 miles per gallon). Enter the average miles per gallon on line 3.
- Line 4.** Enter all miles operated in California by all qualified motor vehicles included in line 1 for which this return is filed, including any off-highway miles.
- Line 5.** Divide the number on line 4 by the average miles per gallon on line 3 to obtain taxable gallons of fuel used in California. Enter the taxable gallons of fuel used in California on line 5.
- Line 6.** Enter the total number of tax-paid gallons of diesel fuel purchased in California and included in line 2.
- Line 7.** Subtract line 6 from line 5 and enter the difference on line 7. If the number of gallons entered is positive, you will have a tax liability on the remaining fuel that was purchased outside of California. If the number of gallons entered is negative, then you have purchased more fuel in California than you consumed in your operations. A refund will be processed based upon the excess number of gallons reported (see line 9).
- Line 8.** Current interstate user tax rate per gallon on diesel fuel.
- Line 9.** Multiply the number of gallons of diesel fuel reported on line 7 by the tax rate on line 8. Enter this number on line 9. If the number on line 9 is less than zero, a refund will be processed. (**Note:** *You cannot carry a tax credit forward to another return.*) If the number on line 9 is greater than zero, then you owe tax.
- Lines 10 and 11.** If your tax is paid after the due date shown on the front of this return, penalty and interest charges should be entered on lines 10 and 11. The penalty is 10% (0.10) of the tax due on line 9. The interest rate is noted on line 11 on the front of this form and applies for each month or portion of a month after the due date.
- Line 12.** Add lines 9, 10 and 11 and enter total amount due and payable, including late charges, if applicable.

If you need additional information, please contact the State Board of Equalization, Motor Carrier Office, P.O. Box 942879, Sacramento, CA 94279-0065. You may also visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov) or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.