

DIESEL FUEL ULTIMATE VENDOR REPORT/CLAIM FOR REFUND

CLAIM PERIOD	
[FOID]	YOUR ACCOUNT NO.

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

BOARD OF EQUALIZATION
SPECIAL TAXES AND FEES
PO BOX 942879
SACRAMENTO CA 94279-2050

**READ INSTRUCTIONS
BEFORE PREPARING**

As an ultimate vendor of diesel fuel in California, you are required to file this report listing your diesel fuel transactions for the period stated above. This form is also used for filing a claim for refund of tax paid on **undyed** diesel fuel. Where required to support your report/claim, you must submit completed Schedules 1A, 2A, 12A through 12C, and 13A through 13J with your claim. All transactions supporting the amount claimed must be reported on BOE-810-FTG, *Receipt Schedule*, or BOE-810-FTF, *Disbursement Schedule*.

Note: Do not include on this form sales listed on previously filed claims for refund (BOE-770-DV or BOE-770-DVW). If you qualify to claim ultimate vendor sales on a weekly basis (BOE-770-DVW), any exempt sales for the last week of the period or claimed at a prior tax rate must be claimed on this form.

	REPORT WHOLE GALLONS ONLY	
	(A) Diesel Fuel at Current Rate	(B) Diesel Fuel at Prior Rate
1. Gallons of tax-paid diesel fuel claimed for refund of tax <i>(enter from Refund Computation Worksheet section A, line 7, columns A and B)</i>		
2. Rates of tax per gallon	\$	\$
3. Subtotal of refund amount <i>(multiply line 1 by line 2 for columns A and B)</i>	\$	\$
4. Amount of refund claimed <i>(add columns A and B of line 3)</i>		\$

CERTIFICATION

I hereby consent to disclose and authorize the Board of Equalization (BOE) 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.

*I, the undersigned, certify that, to the best of my knowledge, all information on this report/claim and any accompanying documents is true, correct, and complete. I further certify that the diesel fuel covered by this claim did not show any visible evidence of dye and, further, that the diesel fuel tax was **not** included in the sales price of the diesel fuel covered by this claim and was not collected from the purchasers. In addition, I certify that I have in my possession valid exemption certificates from train operators for transactions covered by this claim and that, to the best of my knowledge, all the information on the certificates is true and correct.*

SIGNATURE	DATE	TELEPHONE ()
PRINT NAME AND TITLE	EMAIL ADDRESS	

This Page Intentionally Left Blank

REFUND COMPUTATION WORKSHEET

Use this worksheet to help you complete your claim and calculate the refund due.

Do not send this worksheet with your claim.

SECTION A. TAX-PAID CREDITS (Total Gallons)	FROM SCHEDULE	(A) DIESEL FUEL AT CURRENT RATE	(B) DIESEL FUEL AT PRIOR RATE
1. Tax-paid fuel exported <i>(enter totals from column 11 on Schedule 13A)</i>	13A		
2. Tax-paid fuel sold to the United States Government <i>(enter totals from column 11 on Schedule 13C)</i>	13C		
3. Tax-paid fuel sold for use on farms for farming purposes <i>(enter totals from column 11 on Schedule 13D)</i>	13D		
4. Tax-paid fuel sold to exempt bus operators <i>(enter totals from column 11 on Schedule 13E)</i>	13E		
5. Tax-paid fuel sold to train operators <i>(enter totals from column 11 on Schedule 13G)</i>	13G		
6. Tax-paid fuel used in an exempt manner not reportable on another credit schedule <i>(enter totals from column 11 on Schedule 13J)</i>	13J		
7. TOTAL TAX-PAID GALLONS CLAIMED FOR REFUND <i>(add lines 1 through 6 for each column) Enter this amount in columns A and B on line 1 on the front of the claim.</i>			

Note: Any schedules required in support of this claim (Schedules 1A, 2A, 12A through 12C, and 13A through 13J) must be submitted with the claim. You must complete Schedules 1A and 2A, as applicable to your purchases, in support of your claim. If you are claiming a refund at the prior tax rate, you must have reported your below the rack activities on Schedules 12A, 12B, and 12C for all previous reporting periods from the period prior to the tax rate change forward through the period on which you are making the claim. For example, to claim a credit transaction claimed at the prior tax rate in the September 2011 period, you would need to report on these schedules for the June 2011 period and all subsequent periods. You must also report these schedule activities for this reporting period.

BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, is available on our website at www.boe.ca.gov/sptaxprog/pdf/boe810fte.pdf, and provides detailed instructions on the reporting requirements for these schedules.

INSTRUCTIONS

DIESEL FUEL ULTIMATE VENDOR REPORT/CLAIM FOR REFUND

GENERAL INFORMATION

Ultimate vendors are persons who sell undyed diesel fuel without tax to an ultimate purchaser for use on a farm for farming purposes or for use in an exempt bus operation. As an ultimate vendor of diesel fuel in California, you may be reimbursed for tax you paid on undyed diesel fuel you subsequently sold without tax to ultimate purchasers, farmers who use fuel on a farm for farming purposes, and exempt bus operators who use the fuel in exempt bus operations. You may also use this form to request a refund of the tax paid on undyed diesel fuel you exported outside California, sold to the U.S. Government and its agencies or instrumentalities, sold to train operators, and on tax-paid undyed diesel fuel **you** used for purposes other than operating vehicles on highways in this state.

Note: Effective July 1, 2011, the diesel fuel tax rate may be adjusted annually. Due to this annual adjustment, you may have transactions at several different rates. The effective date of any future rate change will be July 1.

If you are interested in filing your *Diesel Fuel Ultimate Vendor Report/Claim for Refund* electronically with the BOE, please visit the BOE's website at www.boe.ca.gov/electsrv/efiling/efilemotorfuels.htm for more information.

To obtain the latest information on product codes or if you need help completing this form, please call us at 800-400-7115 (TTY: 711) or visit the BOE's website at www.boe.ca.gov/sptaxprog/spfdmfuels.htm.

Filing Requirements

You must file a periodic report with the BOE listing your total diesel fuel purchases. On the same form you may file a claim for refund of tax you paid on diesel fuel sold or used for the exempt purposes explained above, provided you have not previously claimed a refund for these same exempt sales on BOE-770-DV or BOE-770-DVW. You must file the report even if you have no exempt transactions or refunds to claim for the reporting period. The report is due on or before the last day of the month following the reporting period. Failure to file this periodic report will result in a delay in processing refunds.

Note: *If you are filing a claim for refund, you must complete all appropriate schedules and submit them with this report/claim. Failure to properly complete the schedules will result in your refund claim not being accepted and the form and all accompanying documents will be returned to you.*

Preparation of Schedules

There are two types of supporting schedules included with every *Diesel Fuel Ultimate Vendor Report/Claim for Refund*: a standard *Receipt Schedule* and a standard *Disbursement Schedule*. You must select the appropriate schedule code from the Diesel Fuel Schedule Codes list which is included with these instructions, and enter the schedule code for your activities on the Receipt or Disbursement Schedules, as indicated. In addition to a schedule code to describe the activity covered, you must select a product code for the type of product reported and enter the product code on the schedule. For each schedule code there can be only one product code reported per page for the period. You will need to make a copy of the blank schedules included with this report/claim for each schedule and product code combination you will be using. For each schedule, complete the information in boxes (c) and (d) in the header of the schedule. Enter in (c) the schedule code from the Diesel Fuel Schedule Codes list and, in (d), the product code from the Diesel Fuel Product Codes description table. Enter in (a) the Company Name, in (b) the Account Number, and in (e) the month and year for which the schedule applies will be completed for you. If they are not completed, please enter the appropriate information from the face of the report/claim form.

For detailed information regarding the use and preparation of these schedules, see BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, available on our website at www.boe.ca.gov/sptaxprog/pdf/boe810fte.pdf.

Special Note: The following applies to Schedules 13A through 13J. Complete all columns if the fuel is delivered. If fuel is sold through a cardlock or any retail locations, then you will only need to complete columns 3, and 5 through 11. Refer to BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, for complete cardlock reporting instructions. When preparing Schedule 13D, *Fuel Sold for Use on Farms for Farming Purposes*, please be sure to provide the BOE's diesel fuel account number for the sale for which you are claiming a refund, for example, DF MT 57-xxxxxx instead of the BUYER'S FEIN in column 6 if you have that number.

Preparation of the Refund Computation Worksheet

The Refund Computation Worksheet is provided to assist you in calculating the refund claim and completing your report. (This worksheet should be kept with your records. **Do not send the worksheet with your claim.**) Add the totals from column 11 on each of the schedules to determine the total gallons to be included in each column of the worksheet. Refer to BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, for detailed instructions on the use of and reporting requirements for each schedule.

Section A. Tax-Paid Credits

- Line 1.** Enter the total gallons of tax-paid diesel exported below the California terminal racks by adding the totals from column 11 for each disbursement schedule coded 13A.
- Line 2.** Enter the total gallons of tax-paid diesel fuel sold to the United States Government by adding the totals from column 11 for each disbursement schedule coded 13C.
- Line 3.** Enter the total gallons of tax-paid diesel fuel sold to a person who uses the fuel on a farm for farming purposes by adding the totals from column 11 for each disbursement schedule coded 13D.
- Line 4.** Enter the total gallons of tax-paid diesel fuel sold to exempt bus operators for use in exempt bus operations by adding the totals from column 11 for each disbursement schedule coded 13E.
- Line 5.** Enter the total gallons of tax-paid diesel fuel sold to train operators by adding the totals from column 11 for each disbursement schedule coded 13G.
- Line 6.** Enter the total gallons of tax-paid diesel fuel used in an exempt manner not reportable on any other credit schedule by adding the totals from column 11 for each disbursement schedule coded 13J.
- Line 7.** Enter the total gallons of tax-paid diesel fuel transactions for which you are claiming a refund of tax during the reporting period by adding lines 1 through 6 for columns A and B.

Preparation of the Report/Claim

Before completing the report/claim, prepare the applicable Receipt and Disbursement Schedules and the Refund Computation Worksheet.

- Line 1.** Enter the total gallons for which a refund of tax is due from section A, line 7, columns A and B of the Refund Computation Worksheet.
- Line 2.** These are the current and prior year tax rates for diesel fuel.
- Line 3.** For columns A and B, multiply line 1 by line 2 for each column and enter the result in the appropriate column on line 3.
- Line 4.** Enter the total refund claimed by adding columns A and B of line 3.

Note: *Do not include any sales you have already reported on a weekly claim or any other claim for refund. Duplicate reports of sales may result in a delay in the processing of your claim for refund. If you qualify to claim ultimate vendor sales on a weekly basis (BOE-770-DVW), any exempt sales for the last week of the period or claimed at a prior tax rate must be claimed on this form.*

If you are claiming a refund at the prior tax rate, you must have reported your below the rack activities on Schedules 12A, 12B, and 12C for all previous reporting periods from the period prior to the tax rate change forward through the period on which you are making the claim. For example, to claim a credit transaction claimed at the prior tax rate in the September 2011 period, you would need to report on these schedules for the June 2011 period and all subsequent periods. You must also report these schedule activities for this reporting period.

BOE-810-FTE, Instructions for Preparing Motor Fuels Schedules, is available on our website at www.boe.ca.gov/sptaxprog/pdf/boe810fte.pdf, and provides detailed instructions on the reporting requirements for these schedules.

DIESEL FUEL SCHEDULE CODES/MODE CODES/PRODUCT CODES**Disbursement Schedules**

- 13A Tax-Paid Fuel Exported
- 13C Tax-Paid Fuel Sold to the United States Government
- 13D Tax-Paid Fuel Sold for Use on Farms
- 13E Tax-Paid Fuel Sold to Exempt Bus Operators
- 13G Tax-Paid Fuel Sold to Train Operators
- 13J Tax-Paid Fuel Used in an Exempt Manner Not Reportable on Another Credit Schedule

Receipt Schedules

- 1A Fuel Purchased Tax-Paid
- 2A Fuel Purchased Ex-Tax

Below the Rack Activity Schedules

- 12A All Other Sales or Use of Tax-Paid Fuel Below the Rack
- 12B All Other Sales or Use of Ex-Tax Fuel Below the Rack
- 12C Ending Inventory of Below the Rack Products

Mode Codes

- B Barge
- CE Summary Information
- GS Gas Station
- J Truck
- PL Pipeline
- R Rail
- S Ship (Ocean Marine Vessel)

Refer to BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, for detailed instructions on the use of and reporting requirements for each mode code.

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 or if you need help completing this form, please call us at 800-400-7115 (TTY: 711) or visit the BOE's website at www.boe.ca.gov/sptaxprog/spftdmfuels.htm

For more information, visit the BOE website at www.boe.ca.gov. You may also call the Taxpayer Information Section at 800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees. Assistance is available weekdays from 8:00 a.m. to 5:00 p.m., Pacific time, except state holidays.

