

INTERSTATE USER DIESEL FUEL TAX RETURN

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
YOUR ACCOUNT NUMBER		

CDTFA USE ONLY
EFF
PM

**READ INSTRUCTIONS
BEFORE PREPARING**

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
MOTOR CARRIER OFFICE
PO BOX 942879
SACRAMENTO CA 94279-0065

Please check this box if this filing represents an **AMENDED RETURN**.

GENERAL INFORMATION

The California Department of Tax and Fee Administration (CDTFA) 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 outside of 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 (IFTA), 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 California Department of Tax and Fee Administration 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 in all states and Mexico	2.	
3. Average miles per gallon (MPG) of diesel fuel (<i>divide line 1 by line 2 to nearest hundredth MPG [.01]</i>)	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 percent [0.10] if payment is made or return is filed 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 . See our website for the Interest Rate Calculator .	INTEREST 11.	\$
12. TOTAL AMOUNT DUE AND PAYABLE (<i>add lines 9, 10, and 11</i>)	12.	\$

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 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.		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE	DATE

INSTRUCTIONS
INTERSTATE USER DIESEL FUEL TAX RETURN

This return is for reporting diesel fuel use only.

(People who operate liquefied petroleum gas (LPG) or alcohol-fuel powered vehicles in California must contact the CDTFA Motor Carrier Office at the telephone number at the bottom of this page for the proper reporting form.)

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 your check or money order payable to California Department of Tax and Fee Administration. Remittance must be payable in U.S. funds.

PREPARATION OF RETURN

- Line 1.** For the purpose of calculating average miles per gallon, enter all miles operated in all U.S. states and Mexico by all qualified motor vehicles that are operated within and outside of 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 operated, loaded, and deadhead trip miles. *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 in all states and Mexico.
- 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.
- Line 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 percent (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.

For more information, please contact the CDTFA Motor Carrier Office, P.O. Box 942879, Sacramento, CA 94279-0065. You may also visit our website at www.cdtfa.ca.gov or call our Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.