

**CONSUMER'S ELECTRICAL ENERGY SURCHARGE RETURN**

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

<b>CDTFA USE ONLY</b>
EFF
PM

**READ INSTRUCTIONS  
 BEFORE PREPARING**

CALIFORNIA DEPARTMENT OF  
 TAX AND FEE ADMINISTRATION  
 RETURN PROCESSING BRANCH  
 PO BOX 942879  
 SACRAMENTO CA 94279-6083

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

1. Energy purchased without surcharge and used in California (in kilowatt-hours)	1.	
2. Rate of surcharge	2.	
3. Amount of surcharge (multiply line 1 by line 2)	3.	\$ .00
4. PENALTY: (multiply line 3 by 10 percent [0.10] if you file your return or your payment is made after the due date)	PENALTY 4.	\$ .00
5. 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 . See our website for the <a href="#">Interest Rate Calculator</a> .	INTEREST 5.	\$ .00
6. TOTAL AMOUNT DUE AND PAYABLE (add lines 3, 4, and 5)	6.	\$ .00

For our privacy policy and notice, visit our webpage at [www.cdtfa.ca.gov/privacy.htm](http://www.cdtfa.ca.gov/privacy.htm), or go to [www.cdtfa.ca.gov/formspubs/forms.htm](http://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

**Make a copy of this document for your records.**

**EC**

## INSTRUCTIONS—CONSUMER'S ELECTRICAL ENERGY SURCHARGE RETURN

**Payments:** To make your payment online, go to our website at [www.cdtfa.ca.gov](http://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.

The California Department of Tax and Fee Administration (CDTFA) administers the Energy Resources Surcharge Law. The surcharge is imposed upon the consumption in California of electrical energy purchased from an electric utility on and after January 1, 1975. Every electric utility in California making energy sales to consumers must collect and remit to the state the amount of surcharge applicable to its consumers. When a California consumer purchases electrical energy from a utility which is not subject to the Energy Resources Surcharge Law (such as an out-of-state utility or the Bureau of Reclamation) or a utility which has not collected and paid the surcharge to the state, the consumer must report and pay the amount of the surcharge directly to CDTFA.

Failure to file a return may result in additional cost to consumers who must report the surcharge directly to the state.

For current surcharge rate, see our website at [www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm](http://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm).

### SOURCE OF ELECTRICAL ENERGY

Enter the names and addresses of all electrical utilities and federal instrumentalities from which you purchased energy for consumption in California without paying the surcharge.

### ELECTRICAL ENERGY SUBJECT TO SURCHARGE

- Line 1.** Enter the number of kilowatt-hours of electrical energy purchased without surcharge and used in California.  
Effective January 1, 1978, purchases of energy from the United States or an agency of the United States Government that is used in California without paying the surcharge are subject to the surcharge.
- Line 2.** Current rate of surcharge. (See rate at [www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm](http://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm).)
- Line 3.** Amount of surcharge. Multiply line 1 by rate of surcharge on line 2.
- Lines 4 and 5.** If your return is filed or your surcharge is paid after the due date, additional amounts are due for penalty and interest. The interest rate applies for each month or portion of a month the surcharge is paid after the due date. You may use the [Interest Rate Calculator](#) on our website for help calculating the interest due.
- Line 6.** Total amount due and payable. Add lines 3, 4, and 5.

### DUE DATE FOR PAYMENT OF SURCHARGE

Quarterly returns must be filed and amounts due paid on or before the last day of the month following each calendar quarter. CDTFA may, however, require consumers to file returns for such other periods as CDTFA may prescribe.

For more information, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also 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.