

ELECTRICAL ENERGY SURCHARGE RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

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

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
RETURN PROCESSING BRANCH
PO BOX 942879
SACRAMENTO, CA 94279-6085

**READ INSTRUCTIONS
BEFORE PREPARING**

AVAILABLE ELECTRICAL ENERGY

Kilowatt Hours

1. Electrical energy generated	1.	
2. Generated electrical energy sold to the Power Exchange (PX)	2.	
3. Total generated electrical energy available for sale or consumption <i>(line 1 minus line 2)</i>	3.	
4. Electrical energy purchased	4.	
5. Total available electrical energy <i>(add lines 3 and 4)</i>	5.	

DEDUCTIONS

Kilowatt Hours

6. Electrical energy sales to exempt customers	6.	
7. Electrical energy used or lost in generation, transmission, and/or distribution	7.	
8. Pooled electrical energy used exempt from surcharge <i>(cannot exceed line 1)</i>	8.	
9. Total deductions <i>(add lines 6, 7, and 8)</i>	9.	

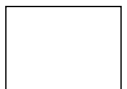
COMPUTATION OF SURCHARGE

10. Electrical energy sold or consumed subject to the surcharge <i>(kilowatt-hours)</i> <i>(line 5 minus line 9)</i>	10.	
11. Rate of surcharge <i>(per kilowatt-hour)</i>	11.	\$
12. Total surcharge <i>(multiply line 10 by the rate on line 11)</i>	12.	\$
13. Billing adjustments	13.	\$
14. Net surcharge due with this return <i>(add lines 12 and 13)</i>	14.	\$
15. Penalty <i>[multiply line 14 by 10% (0.10) if payment is made after due date]</i>	15.	\$
16. 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 Rate Calculator	16.	\$
17. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 14, 15, and 16)</i>	17.	\$

<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 California Department of
Tax and Fee Administration.**

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



INSTRUCTIONS - ELECTRICAL ENERGY SURCHARGE RETURN

Payments: To make your payment online, go to our website at www.cdtfa.ca.gov and select "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.

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 making energy sales to consumers must collect and remit to the state the amount of surcharges applicable to its consumers. This return must be filed even though you have no surcharge to report in a specific reporting period. Failure to file a return may result in additional costs to you. You must enter all amounts subject to the surcharge beginning at line 10 on the return.

AVAILABLE ENERGY

- Line 1.** Enter the number of kilowatt-hours of electrical energy generated by you, the reporting utility.
- Line 2.** Enter the number of kilowatt-hours of generated electrical energy sold to the Power Exchange (PX).
- Line 4.** Enter the number of kilowatt-hours of electrical energy purchased.

DEDUCTIONS

- Line 6.** Enter the number of kilowatt-hours of electrical energy sold to consumers who are not subject to the electrical energy surcharge. (See regulations 2315 and 2316 for specific exemptions.)
- Line 7.** Enter the number of kilowatt-hours of electrical energy used directly in the process of generation, transmission, and/or distribution, or lost in such process by dissipation, or unaccounted for in accordance with generally accepted accounting principles. Do not include electrical energy used in auxiliary or indirect activities such as street lighting, office or warehouse usage, outdoor advertising, etc. (See also instructions for line 8.)
- Line 8.** Enter the number of kilowatt-hours of electrical energy used for purposes other than directly in the process of generation, transmission, and/or distribution of electrical energy, that was used from a pool of self-generated and purchased electricity. Examples include, electrical energy used in street lighting or for office or warehouse, outdoor advertising, off-street parking facilities, and other similar purposes. (See also instructions for lines 7 and 10.) This deduction cannot exceed the electrical energy generated as entered on line 1.

COMPUTATION OF SURCHARGE

- Line 10.** Kilowatt hours subject to the surcharge. Subtract line 5 from line 9.
- Line 11.** Current rate of surcharge.
- Line 12.** Total surcharge due. Multiply line 10 by the rate on line 11.
- Line 13.** Enter adjustments to amount of surcharge previously reported. This includes adjustments for net write-offs and billing corrections. However, either or both of these adjustments may be made to the kilowatt-hours on line 10 if more consistent with the utility's computation methods.
- Line 14.** Net surcharge due. Subtract line 12 from line 13.
- Lines 15 and 16.** If your fee is being 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 fee due on line 14. The interest rate is noted on line 16 on the front of this form and applies for each month or portion of a month after the due date.
- Line 17.** Total amount due and payable. Add lines 14, 15, and 16 and enter total amount due and payable.

DUE DATE FOR PAYMENT OF SURCHARGE

On or before the last day of the month following each calendar quarter, a return for the preceding quarterly period must be filed with the CDTFA.

If you need additional information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the CDTFA website at www.cdtfa.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.