

NATURAL GAS SURCHARGE RETURN FOR CONSUMERS - INTERSTATE PIPELINE

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

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

CDTFA USE ONLY
EFF
PM

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
 PO BOX 942879
 SACRAMENTO CA 94279-6097

AMENDED RETURN

READ INSTRUCTIONS BEFORE PREPARING

GENERAL INSTRUCTIONS - Complete CDTFA-507-A, Schedule A - Computation Schedule for Natural Gas Surcharge, prior to completing the return.

The California Department of Tax and Fee Administration (CDTFA) administers the Natural Gas Surcharge Law. The surcharge is imposed upon the consumption of natural gas in California on and after January 1, 2001. Each public utility gas corporation and each consumer of natural gas from an interstate pipeline must remit to CDTFA the applicable amount of surcharge.

FILING REQUIREMENTS

This return must be filed even though you have no surcharge to report in the specific reporting period. The surcharge rate is applicable to all billings for periods starting on or after January 1, 2001. A duplicate of the return should be retained for your records and for verification by CDTFA auditors. If you do not file a return on time, you will be subject to penalty and interest charges.

COMPUTATION OF SURCHARGE

1. Total therms consumed	1.	
2. Total exempt therms consumed	2.	
3. Therms subject to the surcharge (<i>subtract line 2 from line 1, equals Schedule A column A3</i>)	3.	
4. Total surcharge due (<i>from Schedule A, column D3</i>)	4.	
5. PENALTY: (<i>multiply line 4 by 10 percent [0.10] if you file your return or your payment is made after the due date</i>)	PENALTY 5.	\$
6. 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 Interest Rate Calculator .	INTEREST 6.	\$
7. TOTAL AMOUNT DUE AND PAYABLE (<i>add lines 4, 5, and 6</i>)	7.	\$

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

Make a copy of this document for your records.

INSTRUCTIONS - NATURAL GAS SURCHARGE RETURN FOR CONSUMERS - INTERSTATE PIPELINE

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 the California Department of Tax and Fee Administration.

The natural gas surcharge law, Article 10 (commencing with section 890) of chapter 4 of part 1 of division 1 of the Public Utilities Code, imposes a surcharge on all natural gas consumed in this state for the funding of public purpose programs. CDTFA is responsible for the collection of surcharges collected by public utility gas corporations, as defined in subdivision (b) of section 891, and from consumers who purchase natural gas from interstate pipelines, as defined in subdivision (c) of section 891.

Each year, the Public Utilities Commission (PUC) establishes a surcharge rate for each class of customers for the service territory of each public utility gas corporation. **To determine the rates for each of the public utility gas corporations' territories, refer to and complete CDTFA-507-A, Schedule A - Computation Schedule for Natural Gas Surcharge, prior to completing the return.**

- Line 1.** Enter the number of therms consumed.
- Line 2.** Enter the total number of exempt therms consumed.
- Line 3.** Therms subject to the surcharge. Subtract line 2 from line 1. This number should equal the total of "Territory Totals" column A3 CARE (shaded) and column A3 Non-CARE (nonshaded) on CDTFA-507-A, *Schedule A*.
- Line 4.** Total surcharge due. Amount should equal column D3 on CDTFA-507-A, *Schedule A*.
- Lines 5 and 6.** 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 at www.cdtfa.ca.gov for calculating the interest due.
- Line 7.** Total amount due and payable. Add lines 4, 5, and 6. This is the total you must remit to the state.

**INSTRUCTIONS FOR COMPLETING CDTFA-507-A,
SCHEDULE A - COMPUTATION SCHEDULE FOR NATURAL GAS SURCHARGE**

- Column(s) A1, A2.** Enter the net taxable therms consumed during the reporting quarter per customer class in the service territory of each public utility gas corporation - Alpine Natural Gas, Pacific Gas & Electric, San Diego Gas & Electric Co., Southern California Gas Co., Southwest Gas Corporation, and West Coast Gas Company. Use column A1 to report net taxable therms consumed under the California Alternate Rate for Energy (CARE) program rates (shaded columns). Use column A2 to report net taxable therms consumed under the Non-CARE program rates (nonshaded columns).
- Cell(s) A3.** Total the therms consumed for each territory and enter the total under A3 for total therms consumed under the CARE program (shaded) or the Non-CARE program (nonshaded). These two figures should equal line 3, "Therms subject to the surcharge," on this return.
- Column(s) C1, C2.** Multiply column A1 by B1 and column A2 by B2 (use the corresponding rate for each customer class, for CARE or Non-CARE programs).
- Cell(s) C3.** Add the surcharge due for each of the territories under the CARE (shaded column) or Non-CARE (nonshaded column) programs.
- Column(s) D1.** Calculate the total surcharge due by adding columns C1 and C2.
- Cell(s) D2.** Totals - Add the total surcharge due by each customer class. Obtain totals for each California public utility gas corporation - Alpine Natural Gas, Pacific Gas & Electric, San Diego Gas & Electric Co., Southern California Gas Co., Southwest Gas Corporation, and West Coast Gas Company - by adding all items in column D1.
- Cell(s) D3.** Add the total surcharge due from each territory (add column D2). This is the total surcharge due. Transfer this total to line 4 of this return.

For more information, visit our website at 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.

SCHEDULE A - COMPUTATION SCHEDULE FOR NATURAL GAS SURCHARGE

REPORTING PERIOD BEGIN DATE	REPORTING PERIOD END DATE	ACCOUNT NUMBER
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READ INSTRUCTIONS BEFORE PREPARING THIS SCHEDULE

NATURAL GAS SURCHARGE SCHEDULE EFFECTIVE JANUARY 1, 2023

ALPINE NATURAL GAS	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
Residential			0.0285	0.0649			
Commercial/Retail	*****		N/A	0.0649	*****		
TOTALS <i>(total each column)</i>			*****	*****			D2
PACIFIC GAS & ELECTRIC	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
Residential			0.06438	0.11055			
Small Commercial			0.03867	0.08484			
Large Commercial			0.02650	0.07267			
Industrial (G-NT-Distribution)	*****		N/A	0.08576	*****		
Industrial (G-NT-Transmission)	*****		N/A	0.05824	*****		
Industrial (G-NT-Backbone)	*****		N/A	0.05824	*****		
Liquid Natural Gas	*****		N/A	0.04866	*****		
Natural Gas Vehicle	*****		N/A	0.04866	*****		
TOTALS <i>(total each column)</i>			*****	*****			D2
SAN DIEGO GAS & ELECTRIC CO.	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
CORE Residential			0.04462	0.08881			
CORE Commercial/Industrial			0.03891	0.08310			
CORE Natural Gas Vehicle	*****		N/A	0.11783	*****		
NON-CORE Commercial/Industrial	*****		N/A	0.08838	*****		
TOTALS <i>(total each column)</i>			*****	*****			D2
SOUTHERN CALIFORNIA GAS CO.	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
CORE Residential			0.06681	0.11301			
CORE Commercial/Industrial			0.08963	0.13583			
CORE Gas Air Conditioning			0.29915	0.34535			
CORE Gas Engine	*****		N/A	0.12351	*****		
CORE Natural Gas Vehicle	*****		N/A	0.04620	*****		
NON-CORE Commercial/Industrial	*****		N/A	0.05506	*****		
TOTALS <i>(total each column)</i>			*****	*****			D2
TERRITORY TOTALS	A3	A3	*****	*****	C3	C3	<i>Add columns D2</i>

**SCHEDULE A - COMPUTATION SCHEDULE
FOR NATURAL GAS SURCHARGE**

REPORTING PERIOD BEGIN DATE	REPORTING PERIOD END DATE	ACCOUNT NUMBER
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READ INSTRUCTIONS BEFORE
PREPARING THIS SCHEDULE

**NATURAL GAS SURCHARGE SCHEDULE
EFFECTIVE JANUARY 1, 2023**

SOUTHWEST GAS CORPORATION	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
NORTHERN CA/SOUTH LAKE TAHOE TERRITORY							
CORE Residential			0.06533	0.08786			
CORE Commercial/Industrial			0.06533	0.08786			
CORE Gas Engine	*****		N/A	0.08786	*****		
CORE Natural Gas Vehicle	*****		N/A	0.08786	*****		
NON-CORE Commercial/Industrial	*****		N/A	0.08786	*****		
SOUTHERN CA TERRITORY							
CORE Residential			0.06533	0.21467			
CORE Commercial/Industrial			0.06533	0.21467			
CORE Gas Engine	*****		N/A	0.21467	*****		
CORE Natural Gas Vehicle	*****		N/A	0.21467	*****		
NON-CORE Commercial/Industrial	*****		N/A	0.21467	*****		
TOTALS <i>(total each column)</i>			*****	*****			D2
WEST COAST GAS COMPANY	A1 NET TAXABLE THERMS CARE*	A2 NET TAXABLE THERMS NON-CARE	B1 RATE BY CUSTOMER CLASS CARE*	B2 RATE BY CUSTOMER CLASS NON-CARE	C1 SURCHARGE DUE CARE* <i>Multiply column A1 by B1</i>	C2 SURCHARGE DUE NON-CARE <i>Multiply column A2 by B2</i>	D1 TOTAL SURCHARGE DUE <i>Add columns C1 and C2</i>
Nonexempt Customers			0.00248	0.01064			
TOTALS <i>(total each column)</i>			*****	*****			D2
TERRITORY TOTALS <i>(Back)</i>	A3	A3	*****	*****	C3	C3	<i>Add column D2</i>
TERRITORY TOTALS <i>(Front)</i>	A3	A3	*****	*****	C3	C3	<i>Add column D2</i>
OVERALL TERRITORY <i>(Totals)</i>	A3	A3	*****	*****	C3	C3	D3 <i>Add column D2</i>

*Low-income customers who qualify for California Alternate Rate for Energy (CARE) receive a 20 percent discount on rate and pay other public purpose program costs except CARE.