

INSTRUCTIONS - CONSUMER'S 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 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 the 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.

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.

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. The CDTFA may, however, require consumers to file returns for such other periods as the CDTFA may prescribe.

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. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.