

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

YOUR ACCOUNT NUMBER
EFFECTIVE DATE
FILING PERIOD
DUE ON OR BEFORE

AMENDED RETURN  
**READ INSTRUCTIONS  
BEFORE PREPARING**

**ELECTRICAL ENERGY SURCHARGE RETURN**

**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 (line 1 <b>minus</b> line 2)	3.	
4. Electrical energy purchased	4.	
5. Total available electrical energy (add lines 3 and 4)	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 (cannot exceed line 1)	8.	
9. Total deductions (add lines 6, 7, and 8)	9.	

**COMPUTATION OF SURCHARGE**

10. Electrical energy sold or consumed subject to the surcharge (kilowatt-hours) (line 5 <b>minus</b> line 9)	10.	
11. Rate of surcharge (per kilowatt-hour)	11.	
12. Total surcharge (multiply line 10 by the rate on line 11)	12.	
13. Billing adjustments	13.	
14. Net surcharge (subtract line 13 from line 12)	14.	
15. Excess surcharge collected	15.	
16. Total surcharge due with this return (add lines 14 and 15)	16.	
17. PENALTY: (multiply line 16 by 10 percent [0.10] if you file your return or your payment is made after the due date)	<b>PENALTY</b> 17.	
18. 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 Calculator</a> .	<b>INTEREST</b> 18.	
19. TOTAL AMOUNT DUE AND PAYABLE (add lines 16, 17, and 18).	19.	

*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	TELEPHONE NUMBER	DATE
SIGNATURE	PRINT NAME AND TITLE	

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](http://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. 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 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 9 from line 5.
- Line 11.** 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 12.** Total surcharge. 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. Subtract line 13 from line 12.
- Line 15.** If you have collected more than the amount due calculated on your return, enter the difference in this field.
- Line 16.** Total amount of surcharge due. Add lines 14 and 15.
- Line 17** If your return is filed or your surcharge is paid after the due date, additional amounts are due for penalty and **and 18.** interest. The interest rate applies for each month or portion of a month the payment is late. You may use the Interest Calculator on the CDTFA website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) for calculating the interest due.
- Line 19.** Total amount due and payable. Add lines 16, 17, and 18 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.

For more information, visit the CDTFA 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 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.