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REFUND COMPUTATION WORKSHEET

Use this worksheet to assist you with completing your claim and to calculate the refund due.

Do not send this worksheet with your claim.

TAX-PAID CREDITS (Total Gallons)	FROM SCHEDULE	(A) DIESEL FUEL AT CURRENT RATE	(B) DIESEL FUEL AT PRIOR RATE
1. Tax-paid fuel used in an exempt manner not reportable on another credit schedule <i>(enter totals from column 11 on Schedule 13J)</i>	13J		
2. Tax-paid fuel used in vessels <i>(enter totals from column 11 on Schedule 13J5)</i>	13J5		
3. Tax-paid fuel used in construction equipment exempt from vehicle registration operated within a construction project <i>(enter totals from column 11 on Schedule 13J6)</i>	13J6		
4. Tax-paid fuel used off-highway and not reported on Schedule 13J6 <i>(enter totals from column 11 on Schedule 13J7)</i>	13J7		
5. Tax-paid fuel used in operation of power take-off equipment (PTO) <i>(enter totals from column 11 on Schedule 13J8)</i>	13J8		
6. Tax-paid fuel used in vehicles operated on highways under the jurisdiction of the U.S. Department of Agriculture <i>(enter totals from column 11 on Schedule 13J9)</i>	13J9		
7. TOTAL TAX-PAID GALLONS CLAIMED FOR REFUND <i>(add lines 1 through 6 for each column) Enter this amount in columns A and B on line 1 on the front of the claim.</i>			

Note:

- Do not include any fuel you have already reported on any other claim for refund. Duplication of fuel claimed will result in a delay in the processing of your claim for refund.
- You must complete Schedules 1A and 2A, as applicable to your purchases, in support of your claim.
- Any schedules required in support of this claim (Schedules 1A, 2A, 12A through 12C, and 13J through 13J9) must be submitted with the claim.
- All supporting documents used to complete this claim must be submitted with the claim.

INSTRUCTIONS

DIESEL FUEL CLAIM FOR REFUND ON NONTAXABLE USES

GENERAL INFORMATION

If you paid diesel fuel tax on purchases of diesel fuel and you used the tax-paid fuel for nontaxable purposes, you may obtain a tax refund by filing form BOE-770-DU. Do not use this form if you are claiming a tax refund for tax you paid on diesel fuel you used for farming purposes or in an exempt bus operation. Refunds of the tax on these types of uses can only be claimed from the BOE by your fuel supplier. You must seek reimbursement of the tax you paid from your supplier.

The following fuel uses are not subject to diesel fuel tax:

- Diesel fuel used in a vessel. A vessel is a boat, ship, barge, or other watercraft.
- Diesel fuel used for purposes other than operating motor vehicles upon the public highways of the state.
- Diesel fuel used to operate a power take-off (PTO) device. A PTO device generally is described as "an accessory mounted onto a transmission allowing power to be transferred outside the transmission shaft or driveline. The accessory will usually consist of a small gearbox with an external shaft, or a short shaft with a driveline yoke assembly for attaching an external driveline."
- Diesel fuel used in vehicles operated on highways under the jurisdiction of the U.S. Department of Agriculture. To qualify for a refund, the user must have paid for or contributed to the construction or maintenance of the highway.
- Other nontaxable uses may include diesel fuel used in reefer units with separate fuel tanks or in generators. It may also include fuels used in a motor vehicle owned and operated by a public agency or political subdivision of the state (for example, a county, city and county, city, or district) on highways constructed and maintained by the United States, or by any department or agency of the United States, within a military reservation within California.

Note: Beginning July 1, 2011, the diesel fuel tax rate may be adjusted annually. Due to this annual adjustment, you may have transactions at several different rates. The effective date of any future rate change will be July 1.

If you are interested in filing your Diesel Fuel Claim for Refund on Nontaxable Uses electronically with the BOE, please visit our website at www.boe.ca.gov/electsrv/efiling/efilemotorfuels.htm for more information.

If you need assistance with completing this form, please call us at 800-400-7115 (TTY:711) or visit the BOE's website at www.boe.ca.gov/sptaxprog/sptdfuels.htm.

If you are filing a claim for refund, you must complete all appropriate schedules and submit them with this claim. Failure to properly complete the schedules may result in your refund claim not being accepted and the form and all accompanying documents being returned to you.

DIESEL FUEL SCHEDULE CODES

Disbursement Schedules

Tax-Paid Credit Schedules

- 13J Tax-Paid Fuel Used in an Exempt Manner Not Reportable on Another Credit Schedule
- 13J5 Tax-Paid Fuel Used in Vessels
- 13J6 Tax-Paid Fuel Used in Construction Equipment Exempt from Registration Operated Off-Highway
- 13J7 Tax-Paid Fuel Used Off-Highway
- 13J8 Tax-Paid Fuel Used in the Operation of Power Take-Off Equipment
- 13J9 Tax-Paid Fuel Used in Vehicles Operated on Highways Under the Jurisdiction of the U.S. Department of Agriculture

Below the Rack Activity Schedules

- 12A All Other Sales or Use of Tax-Paid Fuel Below the Rack
- 12B All Other Sales or Use of Ex-Tax Fuel Below the Rack
- 12C Ending Inventory of Below the Rack Products

Receipt Schedules

- 1A Fuel Purchased Tax-Paid
- 2A Fuel Purchased Ex-Tax

MODE CODES

J	Truck
GS	Gas Station
CE	Summary Item

PRODUCT CODES

167	Diesel fuel #2 low sulfur, undyed
170	Biodiesel
171	Biodiesel, dyed
227	Diesel fuel low sulfur, dyed

The Diesel Fuel Tax is imposed on any liquid that is commonly or commercially known or sold as a fuel that is suitable for use in a diesel-powered highway vehicle. For a complete list of product codes, please refer to form BOE-810-FTB, *Product Code Table (Sorted by Product Description)*.

Preparation of Schedules

There are two types of supporting schedules that must be included with every Diesel Fuel Claim For Refund On Nontaxable Uses: a standard Receipt Schedule and a standard Disbursement Schedule. You must select the appropriate schedule code from the Diesel Fuel Schedule Codes list, which is included with these instructions, and enter the schedule code for your activities on the Receipt or Disbursement Schedule, as indicated. In addition to a schedule code that describes the activity covered, you must select a product code for the type of product reported and enter the product code on the schedule. For each schedule code there can be only one product code reported per page for the period. You will need to make a copy of the blank schedules included with this claim for each schedule and product code combination you will be using. For each schedule, complete the information in boxes (c) and (d) in the header of the schedule. Enter, in (c), the schedule code from the Diesel Fuel Schedule Codes list and, in (d), the product code from the Diesel Fuel Product Codes description table. Boxes (a) the company name, (b) the account number, and (e) the month and year for which the schedule applies will be completed for you. If they are not completed, please enter the appropriate information from the face of the claim form.

Schedules 1A and 2A. You do not need to supply the information in columns (1), (2), and (4). Enter in column (3) Mode; (5) Acquired from (seller's name); (6) Seller's Federal Employer Identification Number (FEIN), Social Security Number (SSN), or BOE Account number if FEIN/SSN is not available; (7) Document date (enter as MMDDYY); (8) Document number (sales invoice or bill of lading); (9) Net gallons; and (10) Gross gallons (information is not required, but if available, please include); and (11) Billed gallons. Generally, each invoice should be listed separately. However, for fuel purchased by fleet or fueling cards, or from a large number of service stations, purchases may be summarized monthly using mode code CE. If summarizing, you only have to complete columns 3, 5, 7, 8, 9, and 11. Enter "Various" in columns 5 and 8, and use the last day of the summarized period in MMDDYY format for the document date in column 7.

Schedules 12A, 12B, and 13J through 13J9. These schedules may be completed as summarized daily, weekly, or monthly totals, or for the reporting period if reporting quarterly or annually. You only need to complete columns 3, 7, 8, and 11. Enter CE for the mode code in column 3, the last day of the summarized period in MMDDYY format for the document date in column 7, and USEMMDDYY for the document number in column 8. For example, the document number for August 2012 summarized usage is USE083112. If the document number was for summarized sales, enter SALE083112. Enter the gallons used or sold in whole numbers in column 11. Enter the tax rate in column 12 only if you are claiming gallons purchased at the prior tax rate.

Schedule 12C. Report the gallons of ending physical inventory at each tax rate for every diesel fuel product held in storage at the end of the reporting period by completing columns 3, 7, 8, 11, and 12. Enter CE for the mode code in column 3. Enter the date you took inventory in MMDDYY format for the document date in column 7 or 123112 for inventory as of December 31, 2012, and the document number in column 8 in INVMMDDYY format or INV123112. Enter the ending inventory in whole gallons in column 11 and the tax rate in column 12.

Preparation of the Refund Computation Worksheet

The Refund Computation Worksheet is provided to assist you in calculating the refund claim. (This worksheet should be kept with your records. **Do not send the worksheet with your claim.**) Add the totals from column 11 on each of the schedules to determine the total gallons to be included in each column of the worksheet. Refer to BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, for detailed instructions on the use of and reporting requirements for each schedule.

A. Tax-Paid Credits

- Line 1.** Enter the total gallons of tax-paid diesel fuel used in an exempt manner not reportable on any other credit schedule by adding the totals from column 11 for each disbursement schedule coded 13J.
- Line 2.** Enter the total gallons of tax-paid fuel used in vessels by adding the totals from column 11 for each disbursement schedule coded 13J5.
- Line 3.** Enter the total gallons of tax-paid fuel used in construction equipment exempt from vehicle registration while operated within the confines of a construction project by adding the totals from column 11 for each disbursement schedule coded 13J6.
- Line 4.** Enter the total gallons of tax-paid diesel fuel used off-highway not included in schedule 13J6 by adding the totals from column 11 for each disbursement schedule coded 13J7.
- Line 5.** Enter the total gallons of tax-paid diesel fuel used in the operation of power take-off (PTO) equipment by adding the totals from column 11 for each disbursement schedule coded 13J8.
- Line 6.** Enter the total gallons of tax-paid diesel fuel used in vehicles operated on highways under the jurisdiction of the U.S. Department of Agriculture by adding the totals from column 11 for each disbursement schedule coded 13J9.
- Line 7.** Enter the total gallons of tax-paid diesel fuel for which you are claiming a refund of tax during the reporting period by adding lines 1 through 6 for columns A and B.

Preparation of the Claim

Before completing the claim, prepare the applicable Receipt and Disbursement Schedules and the Refund Computation Worksheet.

- Line 1.** Enter the total gallons on which a refund is due from line 7, columns A and B of the Refund Computation Worksheet.
- Line 2.** These are the current and prior year tax rates for diesel fuel.
- Line 3.** Multiply line 1 by line 2 for each column and enter the result in the appropriate column on line 3.
- Line 4.** Enter the total refund claimed by adding columns A and B of line 3.

Documents in Support of the Claim

You should submit a summary detailing how you arrived at the gallons claimed on each schedule with the claim. In addition, you should maintain documentation in support of the claim when applicable. The BOE may request this supporting documentation be provided. Examples of supporting documentation include, but are not limited to, the following:

- Monthly fuel usage summary reports by equipment/vehicle number with sub-totals by equipment/vehicle type. Daily fuel logs should be maintained. Third-party fuel reports for tractors and reefer units may be submitted by trucking companies that utilize a third-party fuel management system.
- Calculation worksheets showing how the gallons consumed in PTO equipment were determined and the basis for the PTO rate(s) used to arrive at the claimed PTO gallons.
- Calculation worksheets showing how the gallons consumed off-highway were determined for vehicles that are driven both on-highway and off-highway. Miles driven on-road and off-road, and miles per gallon (MPG) information should be maintained if these factors were used to arrive at the claimed off-highway gallons. Odometer readings should also be recorded.
- Tank gauge or meter readings of diesel fuel left in storage tanks on the last day of the reporting period (end of the month, quarter, or year).
- Copies of purchase invoices. Purchase invoices may be scanned and saved electronically.
- A completed BOE-32, *Diesel Fuel Tax Claim for Refund Questionnaire*, if an updated questionnaire has not been submitted within the last two years. The form is available on our website at www.boe.ca.gov/pdf/boe32.pdf.
- Copies of IFTA returns.

For more information, visit the BOE website at www.boe.ca.gov. You may also call the Taxpayer Information Section at 800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees. Assistance is available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.