

Motor Oil Fee Remittance Form Instructions

California Business and Professions Code (BPC), Division 5, Chapter 14, Article 4, and the California Code of Regulations (CCR), Title 4, Division 9, Chapter 8, requires the first Motor Oil Dealer who sells or purchases motor oil pursuant to BPC Section 13431, whether or not packaged in retail containers, to pay five cents (\$0.05) per each gallon of motor oil. Only the Division of Measurement Standards (DMS) approves Motor Oil Dealers and assigns a Motor Oil Dealer Permit Number.

MOTOR OIL DEALER PERMIT NUMBER – Enter the company's Motor Oil Dealer Permit Number.

FIRST TIME APPLICANT – Check this box if you are a first time applicant as a Motor Oil Dealer and have not previously remitted motor oil fees.

UPDATE INFORMATION – Check this box if the Company Name, Mailing Address, Contact Person, Telephone Number, or Email Address has changed since the last reporting period.

Providing the following for quarterly and annual reporting:

BPC Section 13431

The following persons shall pay to the secretary a maximum fee of five cents (\$0.05) for each gallon of motor oil sold or purchased on or after January 1, 2010, as hereinafter provided:

(a) The first person who produced the motor oil shall pay the fee when the motor oil is sold to any retail establishment or motor oil dealer including any sold to the federal government, or its agencies.

(b) A retailer shall pay the fee for motor oil received when he or she transports or causes to be transported motor oil into this state from out of state.

(c) On any other sale of motor oil the dealer shall pay the fee except that this subdivision shall not apply to any person selling motor oil at retail.

(d) The assessment provided for in this section shall only be paid once on any particular motor oil.

The secretary may apply a fee of three cents (\$0.03) for each gallon of motor oil sold or purchased, as provided in subdivisions (a) to (d), inclusive, prior to the adoption of regulations.

The provisions of this section shall not apply to motor oil exported for sale outside this state.

A. Company Information

Company Name – Enter the company's name.

Contact Person – Enter the name of the person that completed this form whom DMS may contact, and has knowledge of the volume of motor oil sold and purchased pursuant to BPC Section 13431 by the company. This may or may not be the same person approving and signing the remittance form.

Mailing Address – Enter the company's mailing address including city, state, and zip code.

Telephone Number and Email Address – Enter the contact person's telephone number and email address.

Type – Enter the type of activities the company is involved with. Check all that apply.

B. Quarterly Reporting

Skip to Section C if you are approved by DMS to report on an annual basis.

NOTE: If no sales or purchases pursuant to BPC Section 13431 were made during the reporting quarter, complete the remittance form and mark "NONE" in Column C. Sign and date the remittance form and return it to DMS at the address provided.

Fiscal Quarter – Enter the correct reporting quarter.

Column A (Total gallons subject to fee) – The total number of gallons of motor oil the company sold or purchased pursuant to BPC Section 13431 during the reporting quarter. On each line of this column (First Month, Second Month, and Third Month) report the total gallons of motor oil sold or purchased pursuant to BPC Section 13431 per month.

NOTE: These numbers should not be negative.

Column B (Gallons with fee paid to supplier) – The number of gallons of motor oil listed in Column A for which the supplier charged the company the motor oil fee and included it on an invoice.

On each line of this column (First Month, Second Month, and Third Month), report the gallons of motor oil per month the company paid the motor oil fee to the supplier.

NOTE: These numbers should not be greater than the numbers in Column A for the same month, respectively.

Column C (Fee assessable gallons) – The number of gallons of motor oil sold or purchased pursuant to BPC Section 13431 (Column A) minus the number of gallons of motor oil the company paid the motor oil fee to the supplier (Column B), e.g. (Column A - Column B). On each line of this column (First Month, Second Month, and Third Month) report the fee assessable gallons of motor oil per month.

NOTE: These numbers should not be negative.

Annual Reporting

All Motor Oil Dealers must report on a quarterly basis unless authorized by DMS to report on an annual basis. Skip this section if you are not authorized to report on an annual basis. Contact DMS in writing if you feel the company qualifies to report on an annual basis in accordance with CCR, Title 4, § 4304(f).

Motor Oil Dealers with an annual volume of sales or purchases of motor oil less than or equal to 30,000 gallons may apply in writing to DMS requesting authorization to remit the motor oil fee annually. The annual reporting period for all approved Motor Oil Dealers is from July 1 to June 30. DMS reviews written requests for annual reporting throughout the calendar year. However, the remittance form must be reported quarterly until DMS approves the request to report annually.

Fiscal Year – Enter the correct fiscal year.

Column A (Total gallons subject to fee) – The total number of gallons of motor oil the company sold or purchased pursuant to BPC Section 13431 during the reporting year of which the motor oil fee has not been paid.

NOTE: This number should not be negative.

Column B (Gallons with fee paid to supplier) – The number of gallons of motor oil listed in Column A for which the supplier charged the company the motor oil fee and included it on an invoice.

NOTE: This number should not be greater than the number in Column A.

Column C (Fee assessable gallons) – The number of gallons of motor oil sold or purchased pursuant to BPC Section 13431 during the year (Column A) minus the number of gallons of motor oil the company paid the motor oil fee to the supplier during the year (Column B), e.g., (Column A - Column B).

NOTE: This number should not be negative.

Total Fee Assessable Gallons – This is the sum of gallons of motor oil reported in Section B (Quarterly Reporting), Column C for all three months of the reporting quarter.

-OR-

For those Motor Oil Dealers approved by DMS to report annually it is the total gallons of motor oil reported in Section C (Annual Reporting), Column C.

- C. Motor Oil Fee** – The fee assessed by DMS per gallon of motor oil sold or purchased pursuant to BPC Section 13431. The current motor oil fee is established at five cents (\$0.05) per gallon of motor oil pursuant to CCR, Title 4, § 4304(a). Report the total motor oil fee assessed, whether quarterly or annually, by multiplying the Total Fee Assessable Gallons by the motor oil fee. (Remittance Due = Total Fee Assessable Gallons × \$0.05).
- D. 10% Late Penalty Fee (if required)** – Payment of the motor oil fee is due no later than 30 days after each reporting period, whether quarterly or annually. If remittance is not postmarked or received by the Department within 35 days after each reporting period, a 10% late penalty fee is required to be added to the delinquent motor oil fee pursuant to CCR, Title 4, § 4306.
- E. Make Remittance Payable to:** – Make check, draft, money order, or cashier's check payable to: CDFA 55001.
- F. Send this Form and Remittance to:** – Enclose this form with proper remittance and mail it to the address provided.

Sign and Return – Print the authorized representative's name and title. Sign and date the form and include it with proper remittance.