

USER USE TAX FUEL TAX RETURN
(No. 3 June 1989)

3731

Purpose/Use: Report and pay user use taxes to State Board of Equalization.

Reference/Authority:

Source: Administrative Units.

Forms/Related Documents: User Use Fuel Tax Return, BT-401-U2.

Due Date(s): Quarterly.

Distribution: See procedures.

The Department must submit a quarterly User Use Fuel Tax Return, BT-401-U2, to the Board of Equalization. To complete the report:

- Determine that a memorandum stating gallons used has been received from each Region for each month, if not contact the region.
- Total all gallons used during the quarter by each region.
- Prepare a worksheet showing the regions, months being reported, and gallons used for each.
 - Total for each Region.
 - List appropriate Index, Object, and PCA codes for each Region.
 - Multiply each Region total by .09 and enter in total column.
- Prepare BT-401-U2 from information on worksheet.
- Obtain signature of Departmental Accounting Officer on BT-401-U2.
- Forward original and two copies of the BT-401-U2 and one copy of the worksheet to DAO-Claims for scheduling.

- Retain a copy each of the worksheet and BT-401-U2 for file.
- As soon after year end (June 30) as possible, provide DAO-Claims an estimated, or actual, amount of taxes due for the April through June quarter.

FORMS AND/OR FORMS SAMPLES: RETURN TO ISSUANCE HOME PAGE FOR FORMS/FORMS SAMPLES SITE LINK.

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