

**Bureau of Household Goods and Services**  
Division of Household Movers  
4244 South Market Court, Suite D, Sacramento, CA 95834-1243

100

**Quarterly Report of Gross Operating Revenue for the  
period October 1, 2025, to December 31, 2025**

**254**

DO NOT WRITE IN THIS SPACE

**CAL-T:**

**COMPANY NAME:**

**ADDRESS:**

**CITY, STATE, ZIP:**

**IMPORTANT:** Read the Instruction Sheet before preparing report. Round all figures to nearest whole dollar.  
This report, with payment, is due January 15, 2026, and is subject to:

**PENALTY IF NOT MAILED AND POSTMARKED ON OR BEFORE February 17, 2026**

1	Total gross revenue from transportation of used household goods entirely within California and/or from interstate or foreign commerce utilizing California highways and roads. Do not include revenue from operations on private property. SEE INSTRUCTIONS REGARDING DEFINITION OF "USED HOUSEHOLD GOODS."	\$	00
2	Revenue from subhaul operations (transportation of used household goods from another mover) by holders of household movers permit utilizing California highways and roads.	\$	00
3	Revenue subject to Fee (Line 1 – Line 2 = Line 3).	\$	00
4a	Revenue on Line 3 earned from the transportation of used household goods subject to the Bureau's Maximum Rate Tariff 4.	\$	00
4b	Revenue on Line 3 earned from the transportation of property that is not subject to the Bureau's Maximum Rate Tariff 4 - see Maximum Rate Tariff 4, Item 12, Paragraph 2.	\$	00

**NOTE: LINE 4a + LINE 4b MUST EQUAL LINE 3**

5a	Fee on <i>rate-regulated</i> revenue (multiply amount on Line 4a by .007).	\$	00
5b	Fee on revenue based on rates not subject to regulation (multiply amount on Line 4b by .001).	\$	00
6	Quarterly Fee (in addition to Lines 5a and 5b) BHGS FEE: \$10.00 CHP CARGO SECURITY FEE: \$5.00	\$	15 00
7	Total Lines 5a, 5b, and Line 6.	\$	00
8	If not filed by <b>February 17, 2026</b> , add penalty – 25% of Line 7.	\$	00
9	RATE FUND FEES DUE (add Lines 7 and 8).	\$	00

**UNIFORM BUSINESS LICENSE TAX**

**(1/10 of 1% of Taxable Revenue must be paid by ALL Movers; NO EXCEPTIONS).**

10	Compute tax on schedule (on reverse side of this document) and enter here.	\$	00
11	If not filed by <b>February 17, 2026</b> , add penalty – 25% of Line 10 (minimum \$1.00).	\$	00
12	Add Lines 10 and 11.	\$	00
13	Less amount paid for INTRACITY TRANSPORTATION BUSINESS excise or license tax. Identify name of city:	\$	00
14	UNIFORM BUSINESS LICENSE TAX DUE (subtract Line 13 from Line 12).	\$	00
15	<b>TOTAL AMOUNT DUE AND PAYABLE</b> Add Lines 9 and Line 14 (cannot be less than Line 9).	\$	00

**NOTE: LINE 16 TO BE FILLED IN BY PRIME MOVERS ONLY**

16	Gross earnings paid by you to your subhaulers for shipments of used household goods utilizing California highways and roads.	\$	00
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**DECLARATION:** I hereby declare that the foregoing is true and correct to the best of my knowledge and belief.

Date \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

**SCHEDULE FOR COMPUTATION OF UNIFORM BUSINESS LICENSE TAX**  
**(Line 10 of Report)**

**NOTE: Complete Part I or Part II**

<b>PART I – Prime Mover with or Without Revenue as a Subhauler</b>		
<b>A</b>	Gross Operating Revenue (from transportation of used household goods utilizing California highways and roads on Line 1).	\$
<b>B</b>	Gross Earnings Paid by you to your Subhaulers (From Line 16).	\$
<b>C</b>	Taxable Revenue (Subtract B from A).	\$
<b>D</b>	1/10 of 1% of Line C (Multiply amount on Line C by .001). Place this figure on Line 10 of your report form.	\$
<b>PART II – Subhauler with No Revenue as a Prime Mover (100% Subhauling)</b>		
<b>E</b>	Taxable Revenue (from Line 2) (Revenue for U.B.L.T. report purposes, means the gross transportation charges earned from service performed for a prime mover).	\$
<b>F</b>	1/10 of 1% of Line E (multiply amount on Line E by .001). Place this figure on Line 10 of your report form.	\$

**EXTENSION**

Written request for extension must be filed prior to penalty date (Lines 8 and 11).

**REVOCATION**

Operating authority may be suspended or revoked for non-payment of fees or tax.

**LAPSE AND TERMINATION OF OPERATING AUTHORITY**

Transportation entirely on private property DOES NOT CONSTITUTE EXERCISE of authority you hold from this Bureau.

Permits not exercised for a period of one (1) year, inclusive of all periods of suspension, shall lapse and terminate.

Please pay by check or money order and make it payable to the Bureau of Household Goods and Services (BHGS). Your CAL-T number or MTR number should be placed on your check or money order. A returned dishonored check will be subject to a \$10.00 charge and 25% penalty if not deemed by penalty date.

**MAIL REPORT AND PAYMENT TO:**

BHGS  
 Division of Household Movers  
 4244 South Market Court, Suite D  
 Sacramento, CA 95834-1243

# INSTRUCTIONS FOR PREPARING QUARTERLY REPORTS OF GROSS OPERATING REVENUE

For information call (916) 999-2041, Option 1

**ROUNDING OFF TO WHOLE DOLLARS:** Round down amounts under 50 cents. Round up amounts from 50 to 99 cents to the next whole dollar. For example: \$1.39 becomes \$1.00 and \$2.69 becomes \$3.00. Round off all amounts on your return and schedules.

## TRANSPORTATION RATE FUND

### WHO MUST FILE

All household movers, even those in voluntary suspension, shall file a quarterly report of gross operating revenue and pay a fee of \$15.00 for each quarter.

### WHO MUST PAY FEES ON GROSS OPERATING REVENUE

All household movers must pay the fees on their gross operating revenue in addition to the \$15.00 quarterly fee.

### SPECIAL INSTRUCTIONS REGARDING SUBHAULING

Prime movers engaging the services of subhaulers are responsible for the payment of the fees on the gross earnings paid by you to your subhaulers for shipments of used household goods utilizing California highways and roads. Prime movers hiring subhaulers and subhaulers hiring sub-subhaulers should maintain records sufficient for Bureau staff to verify revenues on Line 2.

### HOW TO PREPARE REPORT

Line 1: Include on this line all revenue earned from transportation of used household goods entirely within California and/or from interstate or foreign commerce utilizing California highways. The term "household goods" refers to personal property and effects used or to be used in a dwelling. This includes items such as furniture, furnishings, clothing, radios, musical instruments, stoves, and refrigerators. Household goods does not include office furniture, furnishings and equipment. Be sure that you do not include revenue from operations on private property.

Effective January 1, 1998, a holder of household mover permit issued by the Bureau may transport office, store, an institution furniture, and fixtures under that permit instead of a motor carrier permit issued by Department of Motor Vehicles. (Reference: Vehicle Code Section 34622) Revenue from the transportation of office, store, and institution furniture under a household movers permit should be reported on Line 1.

Line 2: Show that the amount of Line 1 which was earned from operations as a subhauler (transported shipments of used household goods for another mover) under a household mover permit.

Line 3: Subtract Line 2 from Line 1.

Line 4a: Show that amount of Line 3 which was earned from the transportation of shipments of used household goods subject to rates contained in the Bureau's Maximum Rate Tariff 4.

Line 4b: Show that amount of Line 3 which was earned from the transportation of shipments of property not subject to rates contained in the Bureau's Maximum Rate Tariff 4. A list is contained in Item 12, Paragraph 2 of the Maximum Rate Tariff 4. Examples are defined as follows:

- (1) Shipments of property of United States, state, county or municipal governments or property transported under an agreement whereby the governments contracted for their movers' service.

Line 4b: (2) Shipments of office, store, and institution furniture and fixtures transported under a household mover permit and not under a motor carrier permit issued by the Department of Motor Vehicles.

Line 5a: Multiply the amount of Line 4a by .007. (This is \$7 for each \$1,000 of revenue.)

Line 5b: Multiply the amount of Line 4b by .001. (This is \$1 for each \$1,000 of revenue.)

Line 6: The \$15 quarterly fee must be paid by all household movers even when not operating. Five dollars of this fee is transferred to the California Highway Patrol Cargo Security Program.

Line 7: Add lines 5a, 5b, and 6. This amount is due and payable to or before the penalty date stated on Line 8.

Line 8: A penalty of 25% must be added if this report is not filed (based on postmark) by the penalty date.

Line 9: If report is filed on or before the penalty date, enter total from Line 7. If filed after penalty date, enter total of Lines 7 and 8. If fees are not received within 60 days after penalty date shows on Line 8, your authority will be subject to suspension.

Line 10: **UNIFORM BUSINESS LICENSE TAX** (applicable to all household movers)  
Each mover is responsible for payment of the Uniform Business License Tax. A prime mover shall NOT deduct the one-tenth of one percent tax from the subhaulers' earnings.

Line 11: A penalty of 25% (minimum \$1.00) must be added if this report is not filed (based on postmark) by the penalty date.

Line 12: Add Lines 10 and 11.

Line 13: Credit may be taken for excise or license tax paid to a city for the privilege of conducting intracity transportation. If the amount paid for the city excise or license tax exceeds Line 10, enter only amount shown on Line 10. The excess credit may be claimed in succeeding quarters within the same calendar year. To claim credit, you must list the name of the city on Line 13. If your claim exceeds \$100.00 you must submit proof of city license tax and payment.

Line 14: Subtract Line 13 from Line 12.

#### **TOTAL AMOUNT DUE AND PAYABLE**

Line 15: Add Lines 9 and 14. This is the total amount due for Rate Fund Fees and Uniform License Tax and must be remitted with your report. This amount cannot be less than the amount shown on Line 9.

#### **MOVERS ENGAGING SUBHAULERS**

Line 16: Enter on this line the amount you paid to subhaulers to transport shipments of used household goods utilizing California highways and roads. A subhauler who engages another subhauler should also enter on this line the gross amount paid to the sub-subhauler(s).