



# Special Notice

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**STATE BOARD  
OF EQUALIZATION**

450 N STREET  
SACRAMENTO, CA 95814

**BOARD MEMBERS**

BETTY T. YEE  
First District  
San Francisco

SEN. GEORGE RUNNER (RET.)  
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Third District  
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Los Angeles

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State Controller

**EXECUTIVE DIRECTOR**  
KRISTINE CAZADD

BOE WEBSITE AND  
BOARD MEMBER CONTACT  
INFORMATION  
[www.boe.ca.gov](http://www.boe.ca.gov)

TAXPAYER INFORMATION  
SECTION  
**800-400-7115**  
TTY:711



## NOTICE TO INTERNATIONAL FUEL TAX AGREEMENT (IFTA) CARRIERS

You must be in possession of valid IFTA credentials (license and decals) or a properly completed California Fuel Trip Permit when entering or re-entering California. Failure to comply may result in the assessment of a penalty. The penalty can be calculated two different ways. First, if the Board of Equalization (BOE) determines an amount of tax due, the tax plus the greater of 25 percent of the tax, or \$500, will be imposed. Secondly, where the BOE does not determine an amount of tax due, the penalty is \$100. For each subsequent offense, \$100 will be added to the amount of the penalty until a maximum penalty of \$500 is reached. The penalty is in addition to the purchase of a California Fuel Trip Permit.

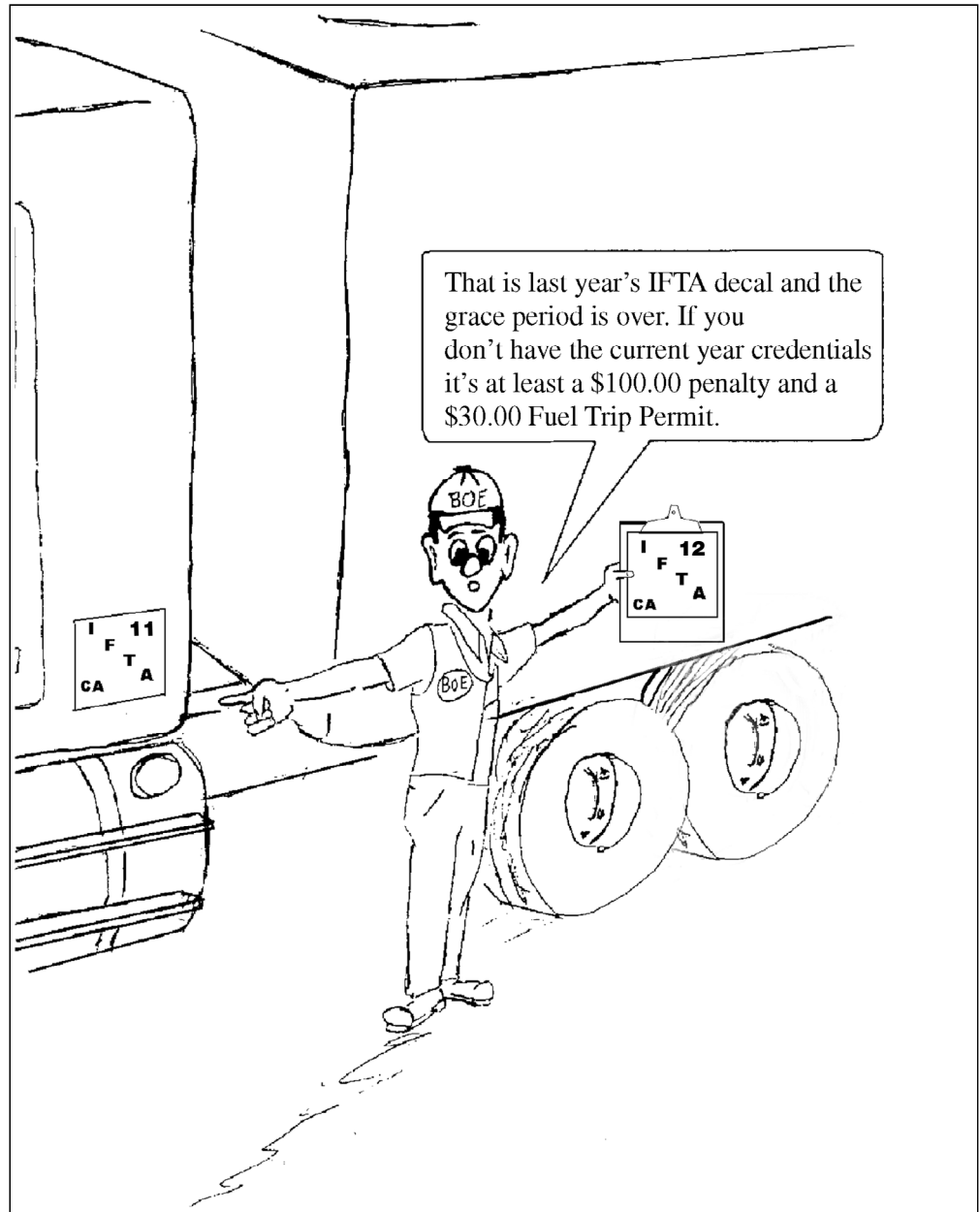
IFTA credentials are valid until December 31 of the year they were issued, unless the credentials have been revoked, canceled, or suspended by the carrier's base jurisdiction. For carriers in good standing with their base jurisdiction (all reports are filed, all amounts due are paid, and a timely renewal is filed and paid), a two-month grace period is granted to display the current year decals. For example, carriers in good standing have until the end of February to display the current year decals. Carriers entering California on March 1 without displaying the current decals (or being in possession of a properly completed California Fuel Trip Permit) will be assessed the penalties as described above.

We encourage all carriers to keep their accounts in good standing, to renew their IFTA licenses timely, and to display the current year decals by the end of February. Many IFTA jurisdictions, including California, increase IFTA enforcement beginning March 1 of each year. Don't wait. Make sure you have the proper credentials for your vehicles.

If you have any questions, please contact the Motor Carrier Office at 800-400-7115 (TTY:711); from the main menu, select the option "Special Taxes and Fees" and the "IFTA, International Fuel Tax Agreement." Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Special Taxes and Fees

Motor Carrier Office



**CARRIERS – DON'T MAKE THIS  
MISTAKE IN MARCH 2012  
MAKE SURE YOU HAVE YOUR  
2012 IFTA LICENSE AND DECALS.**

READ THE FRONT SIDE OF THIS NOTICE FOR MORE INFORMATION.

If you would like to know more about your rights as a taxpayer or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), please see publication 70, *Understanding Your Rights as a California Taxpayer*, or contact the Taxpayers' Rights Advocate Office for help at 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319. If you prefer, you can write to: Taxpayers' Rights Advocate, MIC:70; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0070.