

Frequently Asked Questions

Para ayuda en español, llame a nuestra sección de transportistas motorizados al 916-322-9669 o al 800-400-7115.

Do I need an interstate user diesel fuel tax license?

Generally, you need this license if you operate at least one *qualified motor vehicle* powered by diesel fuel and

- You travel only in California and Mexico; or
- You travel in California and your business is based outside California in a jurisdiction that is *not* a member of the International Fuel Tax Agreement (IFTA). Currently, the nonmember jurisdictions are Mexico; Alaska, Hawaii, and the District of Columbia (DC); and Canada's Nunavut, Yukon Territory, and Northwest Territories.

You are not required to obtain this license; but, if you do not do so, you'll have to buy a California Fuel Trip Permit (CFTP). CFTP allows out-of-state registered trucks to enter and travel into California for four consecutive days without obtaining a license for fuel tax purposes. This permit allows California registered trucks to reenter California after traveling out of state, if they are unlicensed for fuel tax purposes. CFTP must be obtained and completed prior to entering the state.

What is a qualified motor vehicle?

A qualified motor vehicle is a vehicle used, designed, or maintained to transport people or property that

- Has two axles and a gross vehicle weight or registered gross vehicle weight of more than 26,000 pounds or 11,797 kilograms, or
- Has three or more axles (power unit only) regardless of weight, or
- Is used in a combination with a total weight of more than 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

The following are not considered qualified motor vehicles:

- Recreational vehicles such as motor homes (used for non-business purposes only)
- Pickup trucks with attached campers
- Buses used exclusively for personal use by an individual

Do I need an interstate user diesel fuel tax license if I never travel outside California?

No.

Do I need this license if my qualified motor vehicle is powered by a fuel other than diesel?

No, but you may need a different kind of fuel tax permit. Please call us for more information (see phone numbers on page 4).

Is there a charge for a license?

No. However, we may require a security deposit to cover any taxes you may owe when you close your account.

What are my responsibilities as the holder of an interstate user diesel fuel tax license?

- **You must keep adequate records** that document the amount of fuel purchased, used, or stored; any deductions claimed; and the number of miles your vehicles operated in California, Mexico, and any other jurisdiction (state or Canadian province or territory). Generally, you must keep records for up to four years.
- **You must file returns** on the last day of the month following your reporting period. You must file your tax return even if you did not purchase any fuel or operate your vehicles in California during the reporting period.
- **You must notify us if you move, sell, or change ownership of your business.** Your license is valid only for the type of ownership specified on it. You should notify us immediately if you make ownership changes or stop operating. Prompt notification will help us close your account and return any security you may have deposited.
- **You should notify us if you drop or add a partner.** This may protect former partners from tax liabilities that occur after the partnership change.
- **You must provide identification numbers.** You are required to provide certain identification numbers to ensure the accuracy of information provided and to protect you against fraudulent use of your identification numbers. See the disclosure information on the back page of this packet.



How do I apply for an interstate user diesel fuel license?

Message from the Executive Director

We appreciate the fact that as the operator of a business you are busy and have many responsibilities. You are responsible for income and fuel tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 7, we provide many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.

Step 1: Make sure you have the documents you need to send with your application

You will need to send us photocopies of certain documents with your application. Please read the checklist in the shaded box on the next page. If you don't have the documents you need, please call our Fuel Taxes Division at 916-322-9669 or our Information Center at 800-400-7115 (listen for "fuel taxes").

Step 2: Complete your application

Fill out both sides of the application on page 5 (perforated for easy removal). Be sure to refer to the "Tips" on page 4. If you need help with the form or have questions, please call our Fuel Taxes Division or Information Center.

Step 3: Send in application and support documents for processing

Make a copy of your completed application for your files, then mail the original application to: Motor Carrier Section, MIC:65; State Board of Equalization; P.O. Box 942879; Sacramento, California 94279-0065. Please be sure to sign and date your application and to include copies of all required documents. We cannot process your application until it is complete.

Step 4: After we approve your application

You should receive your license approximately two weeks after we have received your *fully completed* application. There is no charge for the license.

When you receive your license, you should make a photocopy and carry it in your vehicle(s). Some carriers put their interstate user diesel fuel tax license number on the side of their trucks to ease travel through inspection facilities when entering California.

Step 5: Filing tax returns

We will let you know whether you must file returns on a quarterly or annual basis. Your return is due on or before the last day of the month following your reporting period. You must file a return even if you did not purchase any fuel or operate your vehicle(s) in California during the reporting period.

INFORMATION CENTER
800-400-7115

TDD/TTY 800-735-2929

MOTOR CARRIER SECTION
FUEL TAXES DIVISION
916-322-9669

REQUIRED DOCUMENTS

You must include *photocopies* of the following documents with your completed and signed application form:

All applications

- Driver license or state ID card for all owners/partners.
- Social security card or other document that shows your social security number (paycheck stub, preprinted income tax label, or W-2 form) or your Mexican voter registration card, for all owners/partners.
- Power of Attorney* form, (BOE-392), if you wish to have your mail go to an agent (see "Item 23," at right). You may obtain a copy from our Internet site or Information Center (see page 7).
- If you are under lease to another carrier, copy of your lease agreement.

For partnerships only

- Copy of your partnership agreement, if one exists (see Section I in "Tips" at right).

For registered domestic partnerships

- Copy of your Declaration of Domestic Partnership

For carriers based in Mexico

- Federal Motor Carrier Safety Administration (FMCSA) *Certificate of Registration for Foreign Motor Carriers* ("MX papers").

Tips for Completing Your Application

Please write or print neatly. Be sure to complete both sides of the form and to sign and date it.

Section I: Ownership information

Items 1 through 13: Ownership information

Check your type of ownership and provide all of the information requested. A Partnership must provide a copy of its written partnership agreement, if one exists. This can be important if your account is ever delinquent. If you file your partnership agreement with us *at the time you apply for a license*, and your agreement specifies that all business assets are held *in the name of the partnership*, we must attempt to collect the debt from the partnership assets before we attempt to collect from the partners' personal assets.

Items 3, 4, 9, 10: Driver license/social security number or Mexican voter registration card

You must provide copies of documents as detailed in the list at left.

Section II: Business information

Item 17: Certificate of registration for foreign motor carriers ("MX Number")

For Mexico-based businesses: please enter the MX number and provide a copy of your Federal Motor Carrier Safety Administration (FMCSA) *Certificate of Registration for Foreign Motor Carriers*.

Item 18: Business address

Enter the address of your physical location. Do not enter a Post Office box, mailing service, agent or bookkeeper's address.

Item 20: Mailing address

Enter your business mailing address. Do not enter an agent or bookkeeper's address.

Item 23: Agent or Bookkeeper's mailing address

Enter agent or bookkeeper's information and check the box if you wish to have all Board correspondence (such as notices, returns, billings, and refunds) mailed to that person's address. You must also attach a properly completed power of attorney form (see list at left).

Item 24: Name of bank or other financial institution

If you do not have a business account, list your personal account.

Section III: Certification

All owners or partners must sign this section. One partner may sign if you attach a document signed by all general partners authorizing that person to sign the application.

**CALIFORNIA INTERSTATE USER DIESEL FUEL TAX LICENSE APPLICATION
(INDIVIDUALS/PARTNERSHIPS)**

Use additional sheet(s) to include information for more than two partners.

SECTION I: OWNERSHIP INFORMATION	FOR BOARD USE ONLY		
	TAX	OFFICE	NUMBER
1. PLEASE CHECK TYPE OF OWNERSHIP <input type="checkbox"/> Sole Owner <input type="checkbox"/> Husband/Wife Co-Ownership <input type="checkbox"/> General Partnership <input type="checkbox"/> Registered Domestic Partnership <input type="checkbox"/> Limited Partnership (LP) <input type="checkbox"/> Limited Liability Partnership (LLP) Enter Federal Employer Identification Number (FEIN), if any _____	DI	MT	

OWNER, PARTNER OR REGISTERED DOMESTIC PARTNER

2. FULL NAME (first, middle, last) _____

3. SOCIAL SECURITY NUMBER OR MEXICAN VOTER REGISTRATION NUMBER (attach copy) _____

4. DRIVER LICENSE NUMBER (attach copy) _____

5. HOME ADDRESS (street, city, state, zip code) _____

6. HOME TELEPHONE NUMBER () _____

7. NAME, ADDRESS AND TELEPHONE NUMBER OF A PERSONAL REFERENCE _____

CO-OWNER, PARTNER OR REGISTERED DOMESTIC PARTNER

8. FULL NAME (first, middle, last) _____

9. SOCIAL SECURITY NUMBER OR MEXICAN VOTER REGISTRATION NUMBER (attach copy) _____

10. DRIVER LICENSE NUMBER (attach copy) _____

11. HOME ADDRESS (street, city, state, zip code) _____

12. HOME TELEPHONE NUMBER () _____

13. NAME, ADDRESS AND TELEPHONE NUMBER OF A PERSONAL REFERENCE _____

SECTION II: BUSINESS INFORMATION

14. BUSINESS OR TRADE NAME (DBA) (if any) _____

15. PARTNERSHIP NAME (if any) _____

16. DEPARTMENT OF TRANSPORTATION NUMBER (DOT) _____

17. CERTIFICATE OF REGISTRATION FOR FOREIGN MOTOR CARRIERS (MX Number) (for companies based in Mexico – attach copy) _____

18. BUSINESS ADDRESS (street, city, state, zip code – do not list P.O. Box, mailing service, agent/bookkeeper's address) _____

19. BUSINESS TELEPHONE NUMBER () _____

20. MAILING ADDRESS (list complete address if different from No. 18 above – do not enter an agent/bookkeeper's address, see No. 23 below) _____

21. AGENT/BOOKKEEPER'S NAME _____

22. AGENT/BOOKKEEPER'S TELEPHONE NUMBER () _____

23. AGENT/BOOKKEEPER'S MAILING ADDRESS _____

Check this box to use agent/bookkeeper's address for returns, notices, refund checks, bills, and all other correspondence (attach signed power of attorney form)

24. NAME OF APPLICANT'S BANK OR OTHER FINANCIAL INSTITUTION	ACCOUNT NUMBER	LOCATION
_____	_____	_____

25. ARE YOU CURRENTLY UNDER LEASE TO ANOTHER CARRIER?
 No Yes (attach copy of lease)

If yes, please provide the information requested at the right:

Carrier's Name _____

Address _____

Interstate User Diesel Fuel Tax License or IFTA License _____

(continued on back)

tear at perforation

26. PRODUCTS GENERALLY HAULED


27. DATE OF FIRST INTERSTATE TRAVEL *(month, day and year)*

28. OTHER ACCOUNT NUMBERS ISSUED BY THIS BOARD TO THE APPLICANT OR ANY INDIVIDUAL NAMED IN SECTION I

SECTION III: CERTIFICATION

I hereby certify that the statements contained in this application are correct to the best of my knowledge and belief, and that I am duly authorized to sign this application.

All owners' signatures are required. If all partners are not available to sign, one may sign and attach a statement from the other general partners authorizing that person to sign on their behalf.

NAME <i>(type or print)</i>	TITLE
SIGNATURE 	DATE
NAME <i>(type or print)</i>	TITLE
SIGNATURE 	DATE

Where can I get help?

You may have questions about how the interstate user diesel fuel tax applies to your transport operations. For assistance, please take advantage of the resources listed below.

**MOTOR CARRIER SECTION
FUEL TAXES DIVISION
916-322-9669**

WEBSITE

www.boe.ca.gov

Our website includes lots of useful information. You can download publications — such as laws, regulations, pamphlets, and policy manuals — that will help you understand how the law applies to your operations. You can also read about upcoming Taxpayers' Bill of Rights hearings and other Board meetings.

WRITTEN TAX ADVICE

It is best to get tax advice from us in writing. You may be relieved of tax, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a specific transaction. For this relief to apply, your request for advice must be in writing, must identify the taxpayer to whom the advice applies, and must fully describe the facts and circumstances of the transaction.

This protection is not available for advice we give over the phone or in person.

Send your request for written advice to:

Motor Carrier Section, MIC:65
Fuel Taxes Division
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0065

**INFORMATION CENTER
800-400-7115**

TDD/TTY 800-735-2929

Customer service representatives are available from 8 a.m. through 5 p.m., Pacific time, Monday-Friday, except state holidays.

Faxback Service. Call 800-400-7115 to order fax copies of selected forms and notices. Choose the automated services fax option. This service is available 24 hours a day.

Translator Services. We can provide bilingual services for persons who need assistance in a language other than English.

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with us, please 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 Office, MIC:70
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0070

To obtain a copy of publication 70, *Understanding Your Rights as a California Taxpayer*, please visit our website or call our Information Center.

CALIFORNIA INTERSTATE USER DIESEL FUEL TAX PROGRAM PRIVACY NOTICE

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's International Fuel Tax Agreement, sections 9401-9433.¹ We will use the information to determine whether you are paying the correct amount of tax or fee and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your permit or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or fees or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies (see list in following section). We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your permit or license, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding tax liability.

With your written permission, we can release information regarding your account to anyone you designate.

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco, Firearms and Explosives; Departments of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Federal Motor Carrier Safety Administration

- State of California government agencies and officials: Air Resources Board; Department of Alcoholic Beverage Control; California Department of Consumer Affairs; Department of Motor Vehicles; Employment Development Department; Energy Commission; Exposition and Fairs; Department of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Department of Health Services; California Highway Patrol; Department of Housing and Community Development; California Department of Child Support Services, Parent Locator Service
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys; police and sheriff departments.

Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download it from our website at www.boe.ca.gov (look under "Forms and Publications") or request a copy from our Information Center at 800-400-7115.

Who is responsible for maintaining my records?

The official listed below is responsible for maintaining your records. You may contact him by calling 916-445-6464 or writing to him at the following address:

Deputy Director
Property and Special Taxes Department MIC:63
State Board of Equalization
P.O. Box 942879
450 N Street
Sacramento, CA 94279-0063

¹ Reference to California Revenue and Taxation Code, unless otherwise indicated.