

Notice of Inspection

STATE BOARD
OF EQUALIZATION

450 N Street
Sacramento
California 95814
www.boe.ca.gov

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Inspection for Dyed Diesel Fuel

Your vehicle fuel tank and/or bulk storage tanks are being inspected for dyed diesel fuel. While this inspection may be inconvenient, you are required by state law to comply. If you refuse to allow us or employees of other government agencies acting on our behalf to inspect your vehicle tanks or remove fuel samples, you may be subject to a \$1,000 penalty.

Using dyed diesel fuel to power vehicles on roads and highways is against state and federal law. If we find that you are using dyed diesel fuel to power a vehicle on a California road or highway, you may be subject to a penalty of \$10 per gallon of dyed diesel fuel, or \$1,000, whichever is more. If you were previously penalized for using dyed diesel fuel in a highway vehicle, the penalty amount will be multiplied by the total number of violations.

You will also be required to pay any fuel tax and interest due. We will mail you a bill detailing the amount of penalty, tax, and interest you owe.

In addition, we will notify the Internal Revenue Service (IRS) if we find dyed diesel fuel in your tanks. The IRS may assess you additional penalties under federal law.

For more information, please contact:

State Board of Equalization
Fuel Taxes Division, MIC:30
P.O. Box 942879
Sacramento, CA 94279-0030
916-322-9669