



# CALIFORNIA I★F★T★A

## GUIDE TO THE INTERNATIONAL FUEL TAX AGREEMENT

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*Note: This publication summarizes the law and IFTA Agreement in effect when the publication was written, as noted on the cover. However, changes in the law or Agreement may have occurred since that time. If there is a conflict between the text in this publication and the law or Agreement, the decision will be based on the law and not on this publication.*

# Basic California Fuel Tax License Requirements

California fuel tax reporting and licensing requirements vary depending on where you travel and which fuel you use to power your vehicles. The table below provides basic information on California fuel tax license requirements. For information on interstate user and user use fuel licenses, or if you're not sure how you should register, please contact us. If the table indicates that you should or may license your vehicles under IFTA, please read the rest of this publication.

<i>Vehicle powered by</i>	<i>Vehicle travels in</i>	<i>California fuel tax license requirement</i>
Diesel <i>including water-emulsified diesel and biodiesel</i>	California only	None
	California and Mexico	Interstate user license ( <i>not</i> IFTA) or fuel trip permits
	California and at least one other IFTA jurisdiction	IFTA license or fuel trip permits
Gasoline <i>including gasohol</i>	California only	None
	California and Mexico	None
	California and at least one other IFTA jurisdiction	<i>If you travel only in jurisdictions that do not tax interstate carriers for gasoline use: None</i> <i>If you travel in a jurisdiction that taxes interstate carriers for gasoline use: IFTA license or fuel trip permits</i>
Use fuel <i>see note below</i>	California only	User use fuel tax license
	California and Mexico	User use fuel tax license
	California and at least one other IFTA jurisdiction	IFTA license or fuel trip permits

*Note:* Use fuels include:

- Liquefied petroleum gas (LPG)
- Liquefied natural gas (LNG)
- Compressed natural gas (CNG)
- Kerosene
- Alcohol fuels such as methanol and ethanol
- Blended alcohol fuels that contain no more than 15 percent gasoline
- E-85 and M-85



# Introduction

*This publication is intended as a guide to the International Fuel Tax Agreement (IFTA) in California and explains your responsibilities as an IFTA licensee. IFTA is an agreement among states in the United States and provinces in Canada that simplifies fuel use tax reporting by motor carriers that travel both inside and outside California. In California, IFTA is administered by our agency, the State Board of Equalization (BOE).*

## Why license under IFTA?

IFTA offers several advantages to interstate motor carriers, including

- A single fuel tax license authorizing your vehicles to travel in all member jurisdictions (see *IFTA Jurisdictions*).
- One tax return filed each quarter with the jurisdiction where you are licensed (your “base jurisdiction”), containing your mileage and fuel use information for all member jurisdictions.
- Audits generally performed only by your base jurisdiction.

## Should you license in California?

Under IFTA, you should license your vehicles in California if *all* of the following conditions apply:

- Your qualified motor vehicles (see *IFTA Definitions*) are based in California and registered with the California Department of Motor Vehicles (DMV).
- You perform motor carrier operations from an established, physical place of business in California (a P.O. Box or agent address alone does not qualify).
- You maintain the operational control and operational records for qualified motor vehicles in California or can make those records available in the state.
- You have qualified motor vehicles that travel on California highways.

If you are an interstate motor carrier and you operate only between California and Mexico, you do not qualify for an IFTA license. Please contact the BOE to obtain the correct operating license for your fuel use reporting (see [table](#) on page i).

## Trip permit option

If you qualify for an IFTA license but do not participate in the IFTA program, you are required to obtain fuel trip permits to travel into or through each IFTA member jurisdiction, including California. For example, if you are a California-based carrier, not licensed under IFTA, and you travel into Nevada (an IFTA jurisdiction), you must purchase a Nevada fuel trip permit for entry into and travel within that state. When you return to California, you must purchase a BOE-123, *California Fuel Trip Permit* before you reenter the state.

### California Fuel Trip Permits

You may purchase California Fuel Trip Permits (CFTP) from the BOE online using [eReg](#) at [www.boe.ca.gov](http://www.boe.ca.gov) or in person at any of our field offices, at DMV field offices, and some truck stops (see [For More Information](#) for contact information). Truck stops may add a service charge to the basic cost of the permit, which is \$30 (see [For More Information](#)).

A California fuel trip permit is issued for specific dates, for up to four consecutive days. It is not valid before or after the dates specified.

### *Fuel trip permits from other jurisdictions*

Each jurisdiction regulates the cost and availability of its own fuel trip permits. Consequently, you should contact other jurisdictions directly for trip permit information. Most jurisdictions allow some truck stops and commercial permit services to sell their fuel trip permits (see *IFTA Jurisdictions*).

### *If you operate in California without a fuel trip permit or an IFTA license*

If you operate a qualified motor vehicle in California in interstate commerce without first obtaining an IFTA license or a four-day fuel trip permit, you are subject to a penalty. The minimum penalty is \$100. If you owe fuel tax, the penalty may be higher—\$500 or 25 percent of the tax due, whichever is *more*. In addition, your vehicle may be seized. It will not be released until you pay all tax, penalty, interest, and costs associated with seizure and storage of the vehicle.

### **Non-IFTA jurisdictions**

Carriers traveling in non-IFTA jurisdictions must continue to follow the procedures and file the fuel tax returns required by those jurisdictions. As of this publication date, the following jurisdictions were not IFTA members:

- United States: Alaska, Hawaii, District of Columbia
- Canada: Northwest Territories, Nunavut, Yukon Territory
- Mexico: All states, Federal District

### **Other regulations and taxes**

IFTA covers only taxation of motor fuels. You are still required to comply with other requirements in each member jurisdiction, such as vehicle registration, operating authority, and mileage taxes. For telephone numbers of California agencies regulating vehicle registration and operation, see *For More Information*.

### **Questions**

If you do not find the information you need on IFTA or California licensing and reporting procedures in this publication, please contact our Motor Carrier Office. You may write, call, or fax the:

Motor Carrier Office, MIC:65  
State Board of Equalization  
PO Box 942879, Sacramento, CA 94279-0065  
800-400-7115 (TTY:711) Taxpayer Information Section  
916-373-3070 Fax

# IFTA Definitions

*This chapter lists the definitions of terms used in this publication and on IFTA returns. Although many of the terms may be familiar to you, it is important that you understand the way they are used in this tax program, especially before you complete any tax returns.*

## ***Audit***

A physical examination of the records and source documents supporting your quarterly tax returns.

## ***BOE***

The California State Board of Equalization

## ***Base jurisdiction***

The member jurisdiction where your qualified motor vehicles are based for vehicle registration purposes, and where:

- Operational control and operational records of your qualified motor vehicles are maintained or can be made available, and
- Qualified motor vehicles within your fleet accrue some travel miles.

The Commissioners of two or more affected jurisdictions may allow you to consolidate several fleets that would otherwise be based in different jurisdictions.

## ***Carrier***

A person who operates a motor vehicle on any highway in California or who authorizes operation of such a vehicle

## ***Commissioner***

The official designated by the jurisdiction to be responsible for administration of the IFTA

## ***Fleet or IFTA fleet***

All qualified motor vehicles licensed by a carrier under IFTA

## ***Jurisdiction***

A state of the United States, the District of Columbia, or a province or territory of Canada

## ***Licensee***

A person who holds a current, valid IFTA license

## ***Member jurisdiction***

A jurisdiction that is a member of the International Fuel Tax Agreement (see *IFTA Jurisdictions*)

## ***Motor fuels***

All fuels used to propel qualified motor vehicles

## ***Person***

An individual, corporation, partnership, association, trust, or other entity

### ***Qualified motor vehicle***

A motor vehicle used, designed, or maintained for the transportation of people or property, that meets *any one* of the qualifications listed below. Under IFTA, a *qualified motor vehicle* is one that:

- Has two axles and a gross vehicle or registered gross vehicle weight exceeding 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.

Qualified motor vehicle does not include recreational vehicles.

### ***Recreational vehicles***

Vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal use by an individual. To qualify as a recreational vehicle, the vehicle cannot be used in connection with any business operation or be registered under a business name.

### ***Reporting period***

One of the four quarterly calendar periods: January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

### ***Temporary permit***

A permit issued by the base jurisdiction or its agent to be carried in a qualified vehicle in place of the display of annual permanent decals. A temporary permit is valid for 30 days to give you adequate time to obtain and affix annual permanent decals.

### ***Total miles***

The total of all taxable and nontaxable miles or kilometers traveled during the reporting period by every qualified vehicle in your IFTA fleet.



# Your IFTA License

*This chapter addresses California's IFTA licensing procedures, license and decal fees, security, IFTA credentials, license renewals, cancellation, revocation, and licensing requirements for leased vehicles.*

## Before you submit your application

Before you apply for an IFTA license in California, please make sure that you:

- Operate one or more qualified motor vehicles,
- Operate vehicles that should be licensed under IFTA (see *Basic California Fuel Tax License Requirements*), and
- Meet the other requirements for obtaining a California IFTA license (see *Introduction*).

## Submitting an application

You can apply online for permits, accounts, or licenses using eRegistration (eReg) available on our website at [www.boe.ca.gov](http://www.boe.ca.gov). eReg is also available in our field offices. Please contact our Taxpayer Information Section for assistance at 800-400-7115 (TTY:711). The IFTA license application requests basic information about your business and your operations.

Please be sure to provide all information requested, including all vehicle information, your social security number or Federal Employer Identification Number (FEIN), and your driver license. Corporations, limited liability corporations, and partnerships must provide their FEIN. If an authorized agent submits your application, you must provide a properly completed power of attorney form or our [BOE-91, Tax and Fee Payer Authorization to Send Tax Returns/Reports to Accountant](#). Once your application has been successfully processed, you must submit a signed [BOE-50, Acknowledgment of Licensee Responsibilities under the International Fuel Tax Agreement](#).

Once we have processed your application and the information provided has been validated, you will receive IFTA credentials that will entitle you to travel in all IFTA jurisdictions.

*Please note:* We may not issue you IFTA credentials if you were previously licensed in another IFTA member jurisdiction and your license was revoked or suspended by that jurisdiction. In addition, no license will be issued if we find that your application contains misrepresentations or significant misstatements.

## Annual license and decal fees

Along with your application, you must submit payment to cover the annual fees for your IFTA license and decals. The annual fee for a California IFTA license is \$10. You will receive one annual license, valid for the calendar year (January through December), to cover all of the qualified motor vehicles you operate in IFTA jurisdictions (your "IFTA fleet").

In addition to your license, you need one set of two decals for each qualified motor vehicle in your IFTA fleet. Each set costs \$2.

You can make your payment, online by ACH Debit (ePay) or credit card. Please visit our website at [www.boe.ca.gov](http://www.boe.ca.gov).

## Security

Ordinarily, you will not be required to post a security deposit with your application. However, we may require you to post a security deposit if any of the following are true:

- You are based in a non-IFTA jurisdiction;
- You have not filed your fuel returns on time;
- You have not paid tax when due; or
- In our judgement, a security deposit is needed to protect the interests of all member jurisdictions.

The minimum security deposit required is \$2,000.

## Account identification

Your IFTA account identification number will be the prefix designated for California (CA) followed by your nine digit FEIN issued by the Internal Revenue Service. If you do not have an FEIN, you must submit your social security number, which will then be used in your account number. Please notify us when you receive your FEIN.

## IFTA credentials

### ★ License

After your application has been approved and you have paid the \$10 license fee, we will issue you an annual California IFTA license, valid for the calendar year. You must make copies of that license and carry a copy in each qualified vehicle. If you operate a qualified motor vehicle without carrying a copy of your current, valid IFTA license, you may be subject to a citation, a fine, a penalty, and possible seizure and sale of your vehicle. In addition, you may be required to purchase fuel trip permits to travel into or through each member jurisdiction.

*Reminder:* If you travel interstate before receiving your IFTA license and decals, you must purchase a California Fuel Trip Permit.

### ★ Decals

In addition to your license, we will issue you a set of calendar-year decals for each qualified vehicle in your fleet, based on the number of vehicles listed in your application and the decal fees you have paid.

You must attach one decal to each side of the vehicle's cab, in the lower rear corner. For buses, please attach one decal on each side, no further back than the rear of the driver's seat, at eye level from the ground. If you do not display the identification decals in the required locations, you may be subject to the purchase of a fuel trip permit, a citation, a penalty, a fine, and possible seizure and sale of your vehicle. All California decals for a particular year are identical—you may place any set of decals you are issued on any qualified vehicle in your IFTA fleet.

*Note to transporters, manufacturers, dealers, and drive-away operators:*

If you deliver a new or used qualified vehicle across state lines to the owner and you do not obtain a fuel trip permit for the delivery, you may temporarily display decals on the qualified vehicle's cab in a visible manner rather than permanently attaching them to the cab.

### ★ Grace period

You have until March 1 of each year before you must carry a current IFTA license and display the current year's decals on each of your vehicles, provided you have applied on time to renew your IFTA license and your account is in good standing.

During January and February of each year, a valid IFTA license and decals from the previous year will be honored by IFTA member jurisdictions in lieu of valid, current-year IFTA credentials.

## ★ Temporary permits

After you have received your initial IFTA credentials, you may request an IFTA temporary permit if you wish to place an additional qualified motor vehicle into service prior to obtaining permanent decals. Please call our Motor Carrier Office to order the temporary permit, which is valid for 30 days. You must place the temporary permit and a copy of your IFTA license in the qualified motor vehicle for which the temporary permit was ordered. The temporary permit is valid only for that particular vehicle. We will not issue you a temporary permit unless your account is in good standing.

Once you obtain the temporary permit, the vehicle is considered part of your IFTA fleet. Your *IFTA Quarterly Fuel Use Tax Return (IFTA-100)* must include all miles driven and all fuel consumed by the vehicle during the period it is operated on a temporary permit. You must also obtain annual decals from the BOE and attach them to the vehicle. To obtain permanent decals you must complete a BOE-400-D2, *Request for Additional IFTA Decals*, and submit your request with the \$2-per-set decal fee. The form is available from our Motor Carrier Office.

## Annual renewal procedures

Each year we will send you an IFTA license renewal application. The cost of renewing your IFTA license is the annual fee of \$10 per carrier plus \$2 for each set of decals.

If we find that you have not filed all required IFTA returns, or that you have not made all tax payments due to member jurisdictions, your license renewal may be denied.

## License cancellation

We may contact you regarding cancellation of your IFTA license if your reporting history indicates that you do not travel interstate. We will also cancel your license at your request, provided you have satisfied all reporting requirements and paid all of the tax you owe. If you wish to cancel your license, please check the "cancel license" box on your final IFTA tax return or send us a written cancellation request. You must return your original IFTA license and all unused IFTA decals with your cancellation request.

*Please note:* You must file all returns due for the period up until the time you submit your cancellation request, even if you did not travel during that period. For example: If you ask us to cancel your IFTA license on 10/3/xx, you are required to file a 4th quarter return.

If your license is cancelled, you generally must retain records of your fuel purchases and usage for four years after the due date of your final IFTA tax return (see *Records*). Any member jurisdiction may conduct a final audit after cancellation of your license.

## License revocation

If you do not comply with provisions of the IFTA agreement, we may revoke your license. We may take this action if you do not:

- Comply with all provisions of the IFTA agreement and California fuel tax laws and regulations.
- File an IFTA quarterly tax return.
- Pay all taxes due to all member jurisdictions.
- Pay the amount due on an audit billing or fail to petition for redetermination within the established time period.
- Operate interstate.

We will notify all IFTA jurisdictions if we revoke your license. If you operate a qualified motor vehicle in an IFTA jurisdiction after your license has been revoked, you may be subject to the penalties and other measures.

## License reinstatement

We may reinstate a revoked IFTA license after you file all required returns, pay all outstanding liabilities, and pay a \$50 reinstatement fee. You may be required to post a security deposit sufficient to satisfy potential liabilities for all member jurisdictions.

## Leased vehicles

For leased vehicles, a person's responsibility to apply for a license and report tax under IFTA depends on several factors, described in general terms in this section. Since lease agreements vary, you may find that the circumstances of your agreement are not covered by this general information. If you have questions about how IFTA applies to your leased vehicle, please contact the BOE for assistance.

*Please note:* While IFTA does not require that you travel with a copy of your lease agreement, we highly recommend that you do so. If enforcement authorities have any question about your fuel reporting requirements, having a copy of the lease agreement on hand may get you back on the road faster.

### ★ Definitions, lessor and lessee

- A *lessor* is a person or business who grants permission to use a vehicle (with or without a driver) to another person or business. Lessors generally *charge* fees for the use of their vehicles.
- A *lessee* is a person or business who is permitted to use a vehicle (with or without a driver) by another person or business. Lessees generally *pay* fees for the use of others' vehicles.

### ★ Independent contractors

#### *Long term leases (30 days or more)*

When a carrier (lessee) leases, for 30 days or more, a vehicle owned by an independent contractor (lessor), the parties to the lease may determine who will report and pay the fuel tax due. The written lease agreement should state which party is responsible for reporting and paying the fuel tax. If it does not, the lessee will be held responsible for any tax due under IFTA.

When the written lease agreement specifies that the lessee has responsibility for paying the tax, the base jurisdiction for the vehicle should be established without consideration of the jurisdiction where the vehicle is registered. For example, if you are a carrier who has leased a vehicle registered in Oregon from an independent contractor, and you keep your records in California, control your operations from California, and your vehicles accrue some travel miles in California, California would be considered your IFTA base jurisdiction, despite the fact that the vehicle you lease is registered in Oregon.

#### *Short term leases (less than 30 days)*

When a carrier (lessee) leases vehicles from an independent contractor (lessor) under a short term lease of less than 30 days, the lessor will generally be liable for reporting and paying the fuel tax due.

### ★ Vehicles rented or leased without drivers

#### *Long term leases (30 days or more)*

When a vehicle is leased or rented without a driver for a period of 30 days or more, the lessee is generally required to register and report fuel tax under IFTA. However, the lessor may register and pay the fuel tax if the lease agreement clearly states that the lessor is responsible.

### *Short term leases (less than 30 days)*

When a vehicle is leased or rented without a driver on a short term basis (less than 30 days), the lessor is generally responsible for registering and reporting the fuel use tax. However, the lessee must report and pay the tax when

- The written lease or rental contract specifies that the lessee is responsible for reporting and paying fuel use tax, and
- The lessee provides the lessor with a copy of the lessee's IFTA license, which must be valid for the term of the lease.

### ★ **Carriers of household goods**

For carriers of household goods using independent contractors, agents, or service representatives, IFTA fuel tax reporting and payment liability depends on whether the qualified motor vehicle is operated under the lessor or the lessee's operating authority.

#### *Lessor responsible for tax*

**Vehicle operated under the lessor's operating authority.** In this case, the lessor—generally the independent contractor, agent, or service representative—is responsible for registering, reporting, and paying fuel tax under IFTA. The vehicle's registration jurisdiction should not be considered in determining the lessor's base jurisdiction.

#### *Lessee responsible for tax*

**Vehicle operated under the lessee's operating authority.** In this case, the lessee—generally the carrier—is responsible for registering, reporting, and paying fuel tax under IFTA in their base state. The vehicle's registration jurisdiction should not be considered in determining the lessee's base jurisdiction.

### **Changes of ownership**

You must notify us in writing if the ownership of your business changes. This includes letting us know if you add or drop a partner or incorporate.



# Tax Reporting Requirements

*This chapter explains your fuel tax reporting responsibilities as an IFTA licensee. It contains information on filing your IFTA returns, reporting periods, penalty and interest, information required on returns, and credits and refunds. A reporting example, with completed forms, begins in [Completing Your Return](#).*

*Please note:* Your fuel tax reporting requirements may differ from those discussed in this chapter if your business involves any unusual operations, such as transport services; powering vehicles with dyed fuel, exempt clear fuel, dual fuel, water-emulsified diesel, or multiple alternative fuel types; or your vehicles operate in any exempt bus operations. Please contact the BOE for additional information on your fuel tax reporting requirements.

## Quarterly IFTA returns

You must file a completed California IFTA fuel use tax return each quarter, made up of two basic forms: the *IFTA Quarterly Fuel Use Tax Return (IFTA-100)* and the *IFTA Quarterly Fuel Use Tax Schedule (IFTA-101)*. As you complete an IFTA-101 schedule for each fuel you used, you will calculate the tax you owe or credit due to you for tax paid on fuel you used in each member jurisdiction. You will then combine the information to arrive at a net total amount due for all IFTA jurisdictions. You will then transfer information from the schedules to the IFTA-100 return. If you owe tax, you will make one payment to the State Board of Equalization at our New York address, rather than payments to individual jurisdictions. If you have over-paid tax, your account will be credited or you may request a refund.

*Reminder:* You must mail your IFTA returns to:

California State Board of Equalization  
PO Box 22099  
Albany, NY 12201-2099

*or*

Electronically file your IFTA returns at [www.boe.ca.gov](http://www.boe.ca.gov).

*If you mail your return to our Sacramento address, processing may be delayed.*

Your quarterly tax return is due on the last day of the month immediately following the close of the quarterly reporting period:

<b>Reporting Quarter</b>	<b>Due Date</b>
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

The return must be postmarked by the due date. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is considered the final filing date. If you do not file your return by the date it is due, you may be subject to penalty and interest charges.

*Please note:* You are required to file your quarterly tax return on time even if you do not receive one in the mail. If you do not receive your return at least 14 days before the due date, please call our Motor Carrier Office for a replacement.

You are required to file an IFTA tax return even if you do not travel during a given quarter.

## Penalty and interest

If you do not file a quarterly tax return, file your return by the due date, or pay the tax you owe, you may be subject to penalty and interest charges. The penalty is \$50, or ten percent of the total net tax due with your return, whichever is more.

Interest on unpaid tax is charged at the rate of one percent per full or partial month. The BOE will calculate interest beginning with the date your tax was due, continuing through the month in which you pay the tax. Unlike penalty charges, interest is computed on the tax due to each member jurisdiction, rather than the net total due with your report.

### *Example:*

Your second quarter 2006 IFTA tax return is due on July 31, 2006, but you do not file until September 15, 2006. The column "O" jurisdiction totals on your **IFTA-101** schedule show tax due for Nevada of \$800 and a credit for California of (\$125). Since your return and payment are late, you owe a penalty of \$67.50 for late payment of tax (ten percent of \$675, the column "O" net total from your IFTA-101 schedule [ $\$800 - \$125 = \$675$ ]). In addition, you will owe interest at a rate of one percent per month, for two months, August and September. You calculate the interest due for each jurisdiction for which tax is due in column "O" and list the result in column "P". Total interest due to Nevada is \$16 ( $\$800 \times 0.01 \times 2 \text{ months} = \$16$ ). No interest is due to you on your California credit.

## Information required on IFTA returns

You must complete a separate IFTA-101 schedule for each fuel type and list the following information on each schedule:

- "Total Miles," both taxable and nontaxable (such as fuel trip permit miles), traveled by your qualified motor vehicles during the quarter. You will list and then total two figures—one for all IFTA jurisdictions and one for all non-IFTA jurisdictions (This information is used to calculate your fleet's average MPG).
- "Total Gallons" of fuel placed into the fuel tank and used to operate your qualified motor vehicles in all jurisdictions (IFTA and non-IFTA, combined).
- "IFTA Miles" and "Taxable Miles" traveled in each IFTA jurisdiction. "IFTA miles" figures include both taxable and nontaxable miles (To calculate "taxable miles," you will need to know the number of tax-exempt miles traveled in each IFTA jurisdiction).
- Gallons purchased tax-paid in each member jurisdiction and placed into qualified motor vehicles' fuel supply tanks.

Fuel tax rates (including applicable surcharges) for each member jurisdiction are listed on form **IFTA-105**, *IFTA Final Fuel Use Tax Rate and Rate Code Table 1*, provided with your return each quarter. Please note that some jurisdictions do not tax certain fuels under IFTA. This is indicated by "N/A" on the rate table. California, for example, collects the tax on gasoline at an early point of distribution and does not tax gasoline use by interstate carriers. Do not report any miles you drive in California using gasoline as taxable miles for California on your IFTA-101 schedule, but you must report them as "IFTA Miles." The BOE will inform you whenever tax rates or procedures change.

### ★ Measurement conversion table

You are required to report your fuel purchases, fuel use, and travel mileage using United States measurements. Conversion rates are:

1 gallon = 3.785 liters

1 liter = 0.2642 gallons

1 mile = 1.6093 kilometers

1 kilometer = 0.62137 miles

All numbers must be rounded to the nearest whole gallon or mile.

### Adjustment for tax-exempt miles

Some IFTA jurisdictions define certain miles traveled by motor carriers as tax-exempt. While the tax-exempt miles you travel must be included as “Total Miles” on your quarterly tax return, you may deduct them when you calculate “Taxable Miles” for a particular IFTA jurisdiction (column I on IFTA-101 schedule).

It is your responsibility to obtain the definition of tax-exempt miles from each jurisdiction in which you operate.

*Please note:* Each IFTA jurisdiction has its own definition of tax-exempt miles. It is your responsibility to obtain the definition of tax-exempt miles from each jurisdiction in which you operate. All jurisdictions require you to retain documentation to support a claim of tax-exempt miles.

#### California tax-exempt miles

California considers *only* those miles traveled under a valid California Fuel Trip Permit to be tax-exempt miles for the purposes of the IFTA quarterly return. To recover fuel tax you paid on fuel used in other non-taxable ways, you must file a claim for refund.

*Please note:* IFTA jurisdictions may issue more than one type of trip permit. A trip permit may be issued as a temporary vehicle license, for payment of fuel tax, or for another purpose. Under IFTA, only those miles you travel using a *fuel* trip permit may be deducted from an individual jurisdiction’s “Total Miles” on your IFTA-101 schedule.

### Refunds of tax paid on fuel used in a nontaxable manner

In addition to allowing you to claim a deduction on your IFTA return for certain miles traveled, some jurisdictions, including California, allow you to file a claim for refund for fuel tax you have paid on fuel used in certain specific nontaxable ways. The fact that you may file a claim for refund for these nontaxable fuel uses *does not affect* your IFTA reporting. Your IFTA quarterly return must include all gallons used by your qualified motor vehicles during the reporting period.

You must file a fuel tax claim for refund directly with the jurisdiction where you paid the fuel tax and used the fuel in a nontaxable manner, based on the jurisdiction’s own definitions of nontaxable fuel use and its refund requirements. Be sure to maintain adequate records to support any refund you claim.

### ★ California nontaxable fuel uses

California allows refunds of fuel use tax you have paid on fuel used for purposes other than operating motor vehicles on the state’s public highways. The most common nontaxable uses include:

- Use of fuel to power a vehicle on roads other than the state’s public highways (off-highway use).
- Use of fuel to operate devices mounted on the vehicle and powered by a power take-off (PTO) attached to the vehicle’s transmission.
- Use of fuel to power a refrigeration unit, generator, or any similar equipment where fuel is not used to power the tractor.

- Use of fuel on a highway under the U.S. Department of Agriculture’s jurisdiction (USDA), provided you pay or contribute to the construction or maintenance of that highway under an agreement with, or with the permission of, the USDA.
- Use of diesel fuel in a motor vehicle owned and operated by a public agency or other political subdivision of the state (city, county, special district), on highways constructed and maintained by the United States within a military reservation in California.

While you may file a claim for refund for these nontaxable fuel uses, you must include the gallons used in the total gallons figure on your IFTA return (column D) and include them in your miles-per-gallon calculation, with the exception of gallons used in refrigeration units with separate tanks.

### ★ Filing a claim for refund of California fuel use tax

To obtain a refund of fuel use tax you paid on purchases of fuel used in a nontaxable manner in California, you must file a claim for refund with the BOE’s Special Taxes and Fees Division. You must submit your claim within three years of the date you purchased the fuel.

The law generally allows you to file a claim for refund once a year. However, if your claim will total at least \$750 for a calendar quarter, you may file a claim for refund on a quarterly basis. You may call the Special Taxes and Fees Division to register to automatically receive annual or quarterly forms from us.

*Please note:* This information applies only to claims for refund for California nontaxable fuel uses. For more information, please contact our Special Taxes and Fees Division at 800-400-7115 (TTY:711); from the main menu, select the option “Special Taxes and Fees.” If you wish to file a request for refund with another jurisdiction, please contact that jurisdiction for information (see [For More Information](#)).

### Credits and requests for refund

If your completed IFTA return shows that you have overpaid tax for the period, you will send no money with the return. You may use line 11 of the return to request a refund from us. Your refund will be issued after we determine that you have paid all tax liabilities owed to member jurisdictions, including any outstanding audit assessments. Your request for refund may be denied if you are delinquent in filing any quarterly tax return.

Refund requests of \$10 or less will be carried forward and offset against future return liabilities.

### Billing for tax due when return not filed

If for any reason you do not file an IFTA quarterly tax return, we will bill you for the tax that we determine you owe for the period, based on the best information available to us, including your filing history. Failure to file the *IFTA Quarterly Fuel Use Tax Report (IFTA-100)*, make records available or provide adequate records for audit may result in an assessment based on an estimation of the fleet’s true liability based on 4.00 mpg (miles per gallon) and 30K miles per qualified motor vehicle (see [BOE-50, Acknowledgment of Licensee Responsibilities under the International Fuel Tax Agreement](#)), plus applicable penalties and interest due. In addition, no tax paid fuel will be allowed. If you believe that the billed amount is wrong or excessive, it is your responsibility to provide factual evidence showing you owe less tax.

### Refusal to file a tax return or to furnish requested information

If you do not file a tax return you may be subject to penalty and interest. The penalty is \$50 or 10 percent of the net tax due with the return, whichever is more. If we determine that you did not file returns because of intent to commit fraud or intent to evade the fuel use tax, you may be subject to criminal prosecution and a fine of up to \$5,000.

# Records

*It is essential that you maintain adequate records to document all of the information you provide on your quarterly IFTA tax returns. Adequate records are also important to support requests you may make for credits or refunds for tax-paid fuel and nontaxable uses of fuel. All records used to support reported miles and fuel must be retained for a period of four years.*

## Distance records

You must maintain complete records of your qualified motor vehicles' interstate and intrastate operations. The *Individual Vehicle Distance Records (IVDR)* document, that is required by the International Registration Plan (IRP), is an acceptable source document for recording vehicle distance information. Another acceptable source document is a trip report, provided it includes all of the following information:

- Date of trip (starting and ending)
- Trip origin and destination (including city and state)
- Routes of travel (beginning and ending odometer readings by jurisdiction)
- Total trip miles or kilometers
- Distance by jurisdiction
- Vehicle unit number
- Vehicle fleet number
- Your name

You may also choose to use on-board recording devices to generate your distance records.

## Fuel receipts

You must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type, by jurisdiction. Fuel types include diesel, emulsified diesel, biodiesel, gasoline, gasohol, liquefied petroleum gas (LPG), compressed natural gas (CNG), liquefied natural gas (LNG), alcohol fuels (ethanol, methanol, E-85 and M-85), and any other fuel you use to propel your vehicle. Your fuel records must contain all of the following information:

- Date of purchase
- Name and address of the seller
- Number of gallons or liters purchased
- Type of fuel purchased
- Price per gallon or liter, or total amount of sale
- Unit number of the vehicle into which the fuel was placed
- Purchaser's name

If using a card lock system for your fleet, we must be able to identify the IFTA qualified vehicle in your fleet that was fueled. It is recommended the credit cards be kept vehicle specific and identified by unit number.

Acceptable fuel receipts include an invoice or a credit card receipt, or verifiable microfilm, microfiche, or digital images of an invoice. Most jurisdictions prefer actual invoices rather than microfilm or microfiche. We will not accept receipts containing alterations or erasures.



“If your mileage or fuel records are lacking or inadequate to support any tax return filed or unacceptable for audit purposes to determine your tax liability, the audit staff has the authority to determine your liability based upon (but not limited to) factors such as the following:”

- Prior experience of the licensee;
- Licensees with similar operations;
- Industry averages;
- Records available from fuel distributors; and
- Other pertinent information the auditor may obtain or examine.

Unless the auditor finds substantial evidence to the contrary by reviewing the above, in the absence of adequate records, a standard of 4.0 MPG will be used.

### **Bulk fuel storage**

If you maintain a bulk fuel storage facility, you may obtain credit for tax paid on fuel withdrawn from that storage facility and used in your qualified motor vehicles, provided you maintain the following records:

- Date of withdrawal
- Number of gallons or liters withdrawn
- Fuel type
- Unit number of the vehicle into which the fuel was placed
- Purchase invoices and inventory records showing that tax was paid on your bulk fuel purchases

Gallons withdrawn from your bulk storage and used in qualified vehicles should be listed under “Tax-paid gallons” on your quarterly return.

### **Location of records**

Your records should be maintained in California. If your operational records are not located or made available in the state and our auditors need to travel to the location where they are kept, you may be required to pay reasonable daily expenses (such as meals and lodging) and travel expenses for the audit staff.

### **Record retention period**

Generally, you must maintain records for a period of four years from the due date of your quarterly tax report or the date the report was filed, whichever is *later*. Some jurisdictions may require you to keep your records for a longer period of time. If you have questions about the specific record retention requirements of a jurisdiction, please contact the jurisdiction for more information.

You must make your records available on request to any member jurisdiction. If you do not provide records requested for audit purposes, the statute of limitations will be extended until the records are provided.

### **BOE-50, Acknowledgment of Licensee Responsibilities under the International Fuel Tax Agreement**

If you do not maintain records or provide requested information, you may be charged with a criminal violation if you do not maintain and keep complete records and provide information requested by the BOE. You may be fined up to \$5,000 for each violation, or be subject to appropriate administrative action, or both.



**ACKNOWLEDGEMENT OF LICENSEE  
RESPONSIBILITIES UNDER THE  
INTERNATIONAL FUEL TAX AGREEMENT**

You have applied for or have been granted a license under the International Fuel Tax Agreement (IFTA) with California. The license carries with it many responsibilities.

- You must prepare and maintain operational records for each qualified motor vehicle (QMV) to support:
  - All distance traveled,
  - All fuel purchases,
  - Other information as required by IFTA.
- You must maintain these records for a period of four years from the due date of your IFTA *Quarterly Fuel Use Tax Return*, or the date the return was filed, whichever is later.
- You must report your travel and fuel purchases for each QMV on the IFTA *Quarterly Fuel Use Tax Return*.
- You must complete and file the IFTA *Quarterly Fuel Use Tax Return* on or before the due date for each reporting period.
- You must pay amounts due on or before the due date of the return or billing.
- You must display an IFTA decal on each side of the cab of each of your QMVs.
- You must carry a copy of your IFTA license in the cab of each of your QMVs.

If you do not fulfill your responsibilities under your IFTA license, you will be subject to one or more actions by the Board of Equalization (BOE):

- Failure to file the IFTA *Quarterly Fuel Use Tax Return*, to make records available, and/or to provide adequate records for audit may result in an assessment based on an estimation of the fleet's true liability, using figures of 4.00 miles per gallon and 30,000 miles per QMV per calendar quarter to calculate the tax liability, plus applicable penalties and interest. In addition, no credit for tax paid fuel will be allowed.
- If you do not file your IFTA *Quarterly Fuel Use Tax Return* timely, you will be subject to penalty and interest.
- Failure to pay assessments may result in impoundment of your QMV. The BOE may sell the impounded QMV to collect amounts due.
- If you do not display IFTA decals, you may be assessed a fine or penalty in every U.S. State or Canadian Province in which you travel.
- If you do not display IFTA decals or possess a valid California Fuel Trip Permit when entering California, you may be assessed a penalty from \$100 up to \$500 or, if tax is assessed, a penalty of \$500 or 25% of the tax assessed, whichever is greater. The tax and penalty assessments must be paid before your QMV will be allowed to leave the inspection site.

**PLEASE NOTE:** You are responsible for all of the above items. If you use a service agent and that person does not maintain your records as indicated above or does not file your returns timely, you are responsible for any tax, penalty, and interest due. Simply providing information to your service agent does not mean your tax returns have been filed with the BOE.

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**DECLARATION**

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The undersigned\* has read this document and acknowledges the responsibilities of holding a license under the **International Fuel Tax Agreement and specific California requirements.**

NAME (please print)	EMAIL ADDRESS	ACCOUNT NUMBER	
		<b>IF MT 59-</b>	
STREET ADDRESS	CITY	STATE	ZIP CODE
SIGNATURE	TITLE		

**\*This document must be signed by a corporate officer, owner, partner, or an authorized company employee, not a service agent.**

Detailed information on each of the above requirements can be found in BOE publication 50, *A Guide to the International Fuel Tax Agreement*. To view a copy of publication 50, visit our website at [www.boe.ca.gov](http://www.boe.ca.gov). Printed copies can be obtained by writing to the Motor Carrier Office, P.O. Box 942879, Sacramento, CA 94279-0065, or by calling our Taxpayer Information Section at 800-400-7115 (TTY:711). Publication 50 is also available in Spanish.

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# Audits

*IFTA audits are conducted to verify that you have correctly reported the fuel used and mileage on your IFTA quarterly tax returns. The BOE audits the records of California licensees on behalf of all member jurisdictions.*

*This section provides general information on the audit process. For more detailed information, you may wish to obtain a copy of our publication 76, Audits. That publication gives general information about what to expect and how to prepare for an audit. It also discusses how to appeal an audit if you disagree with the results and explains procedures for filing a claim for refund. More detail regarding appeals and claims for refund may be found in BOE publication 17, Appeals Procedures—Sales and Use Taxes and Special Taxes. See [For More Information](#) for ordering information for BOE publications.*

## **Audit selection**

We are required to audit at least three percent of California IFTA licensees each year. Any licensee may be selected for audit.

## **Notification of audit date and time period**

If you are selected for an IFTA audit, our auditor will contact you in advance to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be covered by the audit and the records that will need to be available for review. If your operational records are not located in California or are not made available in California, we may require you to pay reasonable daily expenses (such as meals and lodging) and travel expenses incurred by the auditor or auditors in conducting the audit.

### *Audit period*

California law allows us to audit your account for a period of three years. Under certain conditions, the auditor may examine earlier periods. Determinations may be issued for any reporting period covered by the audit. The time period for audits and resulting determinations may be different in other jurisdictions. If you have questions about the audit and determination period for a specific jurisdiction, please contact that jurisdiction for more information.

## **Audit conference**

At the beginning of the audit, the auditor will meet with you to discuss your business operations, reporting methods, and records to be reviewed. As the audit progresses, the auditor will discuss with you the sample periods, sampling techniques, and any problem areas. A final conference will be held with you to review the audit findings. Any additional tax, proposed refund, or no change in your tax liability will be reviewed and explained during the final conference. In addition, the auditor may make suggestions regarding your future reporting practices.

### *Audit working papers*

You will receive copies of the audit working papers, which normally include schedules that document the tests and examination procedures used in the audit. The audit working papers also include the auditor's narrative comments describing your records, explaining the purposes of the tests conducted, and interpreting the findings of those tests.

## **Audit results**

You will be sent an audit report after the audit is processed through our audit review section. If the audit revealed any tax due, we will send you a billing, called a *Notice of Determination*. You have 30 days

from the date of the notice to pay the tax due or to file an appeal of the audit billing, called a *Petition for Redetermination* (see next section). If the audit shows that you are due a refund, we will issue you a check after payment of any other outstanding amounts you may owe.

We will submit audit reports to all member jurisdictions. Any member jurisdiction may choose to reexamine the audit findings. In addition, a member jurisdiction may choose to re-audit your account at its own expense, after notifying you and us of the reasonable cause for the re-audit.

If your records are unacceptable for audit purposes, the audit staff may determine your liability. The auditor will:

- Estimate the number of gallons you used based on your driving history or by comparing your operations to similar operations.
- Use a standard of 4.0 miles per gallon.
- Not allow any claims for tax-paid fuel without supporting documentation.

You have the burden of proving that your records and statements are correct.

### **Appealing the results of your audit**

You may appeal a BOE audit finding by submitting a *petition* within 30 days of the date of the *Notice of Determination*. Your petition, which can be in a form as simple as a letter, must

- Be in writing,
- Include your IFTA license number,
- Identify the protested item(s), and amount or amounts,
- State the specific reasons why you believe you do not owe the tax shown in the *Notice of Determination*, and
- Be signed by you or your authorized representative.

You may also request an appeals conference and a Board hearing. This request will ensure that, if needed, you will have the opportunity for an appeals conference and a Board hearing if you are not satisfied with the response to your petition later in the appeals process.

*Please note:* You must ensure that the petition is postmarked no later than 30 days from the date of the *Notice of Determination*. Your petition may be denied if submitted at a later date. If your petition is not submitted in a timely manner, you must pay the liability shown on the notice and file a claim for refund of the amount you believe you do not owe in order to proceed with your petition.

Send your petition to the:

Motor Carrier Office, MIC:65  
State Board of Equalization  
450 N Street  
PO Box 942879  
Sacramento, CA 94279-0065

We will notify you in writing of our findings and rulings on your petition.



# Completing Your Return

## Example: Quarterly fuel use reporting—completing a fuel use tax schedule

Your trucking company, which holds a valid California IFTA license, obtained a new vehicle in May. Before you obtained IFTA decals for that truck, it traveled into Nevada and returned to California, traveling 200 miles in California and 900 miles in Nevada. Since your vehicle was not yet licensed under IFTA, you purchased Nevada and California fuel trip permits for that trip. Other than one trip into Mexico, the remainder of your interstate travel for the quarter occurred after you purchased decals for the new vehicle. You used 6,000 gallons of diesel fuel during the quarter.

Your trip record for the quarter shows:

Jurisdiction	Miles Traveled	Fuel Purchased (gallons)	Tax-exempt miles (fuel trip permit)
Arizona	3,000	500	0
California	16,000	4,400	200
Nevada	900	0	900
Oregon	5,000	1,000	0
Mexico	100	100	0
<b>Total</b>	<b>25,000</b>	<b>6,000</b>	<b>1,100</b>

You paid tax at the pump for all fuel you purchased in Arizona and California. Oregon does not collect a fuel tax.

## Completing the IFTA-101 Schedule

You must complete an *IFTA Quarterly Fuel Use Tax Schedule (IFTA-101)* before you finish your *IFTA Quarterly Fuel Use Tax Return (IFTA-100)*. In this example, you will complete one schedule, for diesel fuel.

### Item A, Total IFTA Miles

List the 24,900 total miles traveled in IFTA jurisdictions—Arizona, Nevada, Oregon, and California. Please note that your 1,100 fuel trip permit miles, while tax-exempt, must be included.

### Item B, Total Non-IFTA Miles

List the 100 miles traveled in the non-IFTA jurisdiction, Mexico (see “Including information for non-IFTA jurisdictions”).

### Item C, Total Miles

Calculate by adding your “Total IFTA Miles” to your “Total Non-IFTA Miles” (24,900 + 100 = 25,000).

### Item D, Total Gallons

List the 6,000 gallons of fuel purchased and placed into the vehicle’s fuel tank during the period.

### Item E, Average Fleet MPG

Divide your “Total Miles,” 25,000, by your 6,000 “Total Gallons” (25,000 ÷ 6,000 = 4.17 mpg). MPG must be rounded to two decimal places.

### Column H, Total Miles

List both taxable and tax-exempt miles (such as fuel trip permit miles) traveled in each IFTA jurisdiction. Your California total, for example, is 16,000. Note: Your column H total should equal the item A total.

### Column I, Taxable Miles

Calculate for each jurisdiction, subtracting allowable tax-exempt miles (fuel trip permit miles) from column H "Total Miles." For California and Nevada, subtract total fuel trip permit miles from each state's total miles (for California:  $16,000 - 200 = 15,800$ ; for Nevada:  $900 - 900 = 0$ ). All 3,000 Arizona miles are taxable. None of your Oregon miles are taxable.

### Column K, Taxable Gallons

Calculate for each jurisdiction, dividing the column I figure, "Taxable Miles" by your "Average Fleet mpg" shown on (E). For California, divide 15,800 by 4.17 and enter the result, 3,789. For Arizona, divide 3,000 miles by 4.17 and enter the result, 719 gallons.

### Column L, Tax Paid Gallons

List gallons purchased tax-paid in the jurisdiction: 500 for Arizona, 4,400 for California, 0 for Nevada, and 0 for Oregon (see below). Note: The column L total should not exceed the column D total.

### Column M, Net Taxable Gallons

Calculate for each jurisdiction, subtracting "Tax Paid Gallons" (column L) from "Taxable Gallons" (column K). If column L is more than column K, the result will be credit gallons. For California, you have a 611-gallon credit ( $3,789 - 4,400 = -611$ ). Show as (611) in column M. For Arizona, you have 219 net taxable gallons ( $719 - 500 = 219$ ).

### Column O, Tax (Credit) Due

Calculate for each jurisdiction, multiplying "Net Taxable Gallons" (column M) by the tax rate (column N—preprinted or from form IFTA-105). For California, multiply (611) by \$0.33. The result, \$(201.63), is a credit for fuel tax you paid in California. For Arizona, you owe \$56.94 in fuel use tax ( $219 \times \$0.26$ ).

### Column Q, Total Due

Enter the total of column O and column P (interest due on late filing) for each jurisdiction. You have \$56.94 tax due for Arizona and a \$(201.63) credit for California. Total the column, subtracting the \$201.63 credit from the \$56.94 tax due. Transfer the result, \$(144.69), to your *IFTA Quarterly Fuel Use Tax Return (IFTA-100)*. You have a fuel tax credit of \$144.69 for the quarter.

Oregon is an IFTA member and participates for the benefit of Oregon-based carriers. At this time, Oregon does not collect a fuel use tax. You must include miles you operate in Oregon in your "Total IFTA Miles" (item A) and in your "Total Miles" (column H). Do not include fuel you purchased in Oregon on any line under "Tax Paid Gallons" (column L) since you did not pay tax on those gallons. Please note that Oregon collects a ton-mileage tax that is not covered under IFTA. You must pay that tax to Oregon separately from your IFTA return. Do not include the ton-mileage tax on your IFTA return.

Mexico, Alaska, Hawaii, the District of Columbia, Nunavut, Yukon Territory, and the Northwest Territories are currently not IFTA members. However, you must include miles traveled in these jurisdictions in your "Total Non-IFTA Miles" (column B) when calculating your MPG.

*Please note:* If you travel in an IFTA jurisdiction that is not preprinted on your return schedule, you must write it in. List jurisdictions with fuel surcharges twice.

A sample schedule completed with figures from this example follows.

### IFTA Quarterly Fuel Use Tax Schedule

California State Board of Equalization  
Attach this schedule to Form IFTA-100,  
IFTA Quarterly Fuel Use Tax Return.

Tax on Fuel Type:

Diesel

1Q06 IFTA-101

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

Use this form to report operations for the period **January 1-March 31, 2006**

Licensee IFTA identification number: **CA 234567788** Name: **Example Trucking Company**

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

**MPG Calculation**

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles + (D) Total Gallons = (E) Average Fleet MPG  
 (A) 24,900 + (B) 100 = (C) 25,000 + (D) 6,000 = (E) 4.17

F Jurisdiction	G Rate Code	H Total Miles <small>(See Instructions)</small>	I Taxable Miles <small>(See Instructions)</small>	J MPG from E above	K Taxable Gallons <small>(col. I ÷ J)</small>	L Tax Paid Gallons <small>(See Instructions)</small>	M Net Taxable Gallons <small>(col. K - L)</small>	N Tax Rate	O Tax (Credit) Due <small>(col. M x N (Tax)) (col. K x N (Surch))</small>	P Interest Due	Q Total Due <small>(col. O + P)</small>
ARIZONA -AZ	52	3,000	3,000	4.17	719	500	219	.26	\$56.94	0	\$56.94
CALIFORNIA -CA	41	16,000	15,800	4.17	3,789	4,400	(611)	.33	\$(201.63)	0	\$(201.63)
NEVADA -NV	43	900	0	4.17	0	0	0	.27	0	0	0
OREGON -OR	41	5,000	0		0	0	0	N/A			0
Subtotal		24,900	18,800		4,508	4,900	(392)		\$ (144.69)		\$ (144.69)
Subtotal from back		0	0		0	0	0		0		0
Total		24,900	18,800		4,508	4,900	(392)		\$ (144.69)		\$ (144.69)

A complete IFTA-100 return, with tips for completion, is shown on page 26.

STATE OF CALIFORNIA MVFA RH1A01  
STATE BOARD OF EQUALIZATION  
P.O. BOX 942879 MIC: 65  
SACRAMENTO CA 94279-0055

1Q06 IFTA-100

Use this form to report operations for the period **January 1-March 31, 2006**

This return must be filed by **April 30, 2006**

**Example Trucking Company**  
 2500 California Street  
 Anytown, CA 95600

Taxpayer ID: CA 234567788

No Operation in any jurisdiction

Cancel license

Amended return

#### IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). Read the instructions on the back carefully. Make a copy of this return for your records.

Attach check or money order payable to:  
**CALIFORNIA STATE BOARD.**  
See *Mailing Instructions* on the back of this form.

Enter the amount of your payment here  
\$

Enter the **Total Due** from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1	\$ (144.69)	
2 Motor fuel gasoline	2		
3 Ethanol/gasohol	3		
4 Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on back of IFTA-101-I)	5		
6 SUBTOTAL of amount due or (credit) (add lines 1 through 5)	6	\$ (144.69)	
7 Penalty (see instructions)	7		
8 TOTAL balance due or (credit) (add lines 6 and 7)	8	\$ (144.69)	
9 Credits available as of / /	9	N/A	
10 BALANCE DUE/(credit) (subtract line 9 from line 8)	10	\$ (144.69)	
11 Refund amount requested	11	\$ (144.69)	

Carry column Q total to report

Sample section—IFTA-105, IFTA Final Fuel Use Tax Rate and Rate Code Table 1

		D (Diesel)				(G) Motor Fuel Gasoline				
Jurisdiction		Effective Date**	Rate Code	Rate Gallon	Liter	Effective Date**	Code	Gallon	Liter	Effecti
Alabama	AL		041	.XX	.XX		041	.XX	.XX	
Alberta	AB	1	043	.XX	.XX		043	.XX	.XX	
Arizona	AZ		052	.XX	.XX		N/A	N/A	N/A	
Arkansas	AR		043	.XX	.XX		043	.XX	.XX	
British Columbia	BC		042	.XX	.XX		042	.XX	.XX	
California	CA		041	.XX	.XX	2	N/A	N/A	N/A	
Colorado	CO		043	.XX	.XX		043	.XX	.XX	
Connecticut	CT		042	.XX	.XX		041	.XX	.XX	
Kentucky	KY		077	.XX	.XX					
Kentucky*	KY		078	.XX	.XX					

Please note: This is a sample IFTA-105, IFTA Final Fuel Use Rate and Rate Code Table 1. The actual table includes columns for all fuels and listings for all IFTA jurisdictions. Two listings are shown for jurisdictions with a fuel surcharge (see below). Be sure to use the table that comes with your return as IFTA-105 is updated quarterly.

- 1 If the tax rate for the jurisdiction has changed during the reporting period, the effective date of the change will be printed in this column.
- 2 "N/A" in the Rate Code and rate columns means the specific type of fuel is not taxed under IFTA in the jurisdiction. California, for example, does not tax motor fuel gasoline under IFTA. When you drive in California using gasoline, your IFTA-101 schedule for gasoline would list 0 "Taxable Miles" for California.
- 3 Jurisdictions with fuel surcharges are listed twice. The second listing, shown with an asterisk (\*) following the jurisdiction name, is for the fuel surcharge. You must list the jurisdiction on two separate lines on your IFTA-101 schedule: one for the fuel use tax and another for the fuel surcharge (see example and more information on page 25).

Mailing your completed return and schedule

Be sure the address on the back of your IFTA-101 return shows through the window of your return envelope. Do not send your return to our Sacramento address.

CALIFORNIA STATE BOARD OF EQUALIZATION  
P O BOX 22099  
ALBANY NY 12201-2099

**Tips for completing your IFTA Quarterly Fuel Use Tax Schedule (IFTA-101)**

### IFTA Quarterly Fuel Use Tax Schedule

California State Board of Equalization  
Attach this schedule to Form IFTA-100,  
IFTA Quarterly Fuel Use Tax Return.

Tax on Fuel Type: Diesel

1Q09

**IFTA-101**

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

Use this form to report operations for the  
January 1-March 31, 2009

Licensee IFTA identification number: **CA 234567788**      Name: **Example Trucking Company**

**Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.**

(A) Total IFTA Miles	+ (B) Total Non-IFTA Miles	= (C) Total Miles	MPG Calculation		+ (D) Total Gallons <small>(all IFTA and Non-IFTA jurisdictions)</small>	= (E) Average Fleet MPG <small>(2 decimal places)</small>
(A) <b>2</b>	+ (B) <b>3</b>	= (C)	÷	(D) <b>4</b>	=	(E) <b>5</b>

F Jurisdiction	G Rate Code	H Total Miles <small>(See Instructions)</small>	I Taxable Miles <small>(See Instructions)</small>	J MPG from E above	K Taxable Gallons <small>(col. I ÷ J)</small>	L Tax Paid Gallons <small>(See Instructions)</small>	M Net Taxable Gallons <small>(col. K - L)</small>	N Tax Rate	O Tax (Credit) Due <small>(col. M x N (Tax)) (col. K x N (Surch.))</small>	P Interest Due	Q Total Due <small>(col. O + P)</small>
<b>6</b>			<b>7</b>			<b>8</b>	<b>9</b>		<b>10</b>	<b>11</b>	<b>12</b>
		<b>15</b>							<b>14</b>		<b>13</b>

*Please note: This information is intended to supplement, not replace, the instructions that come with your IFTA schedule each quarter. Please refer to the instructions when completing the schedule.*

- 1** Complete a separate IFTA-101 for each fuel used.
- 2** All miles traveled in IFTA jurisdictions (examples: California and Oregon), including fuel trip permit miles and other nontaxable miles.
- 3** All miles traveled in non-IFTA jurisdictions (example: Mexico).
- 4** Total gallons purchased and placed into the vehicle's fuel tank.
- 5** Calculate MPG by dividing amount in item C by the amount in item D. Round result to 2 decimal places.
- 6** Write in any jurisdictions in which you traveled that are not preprinted on the form.
 

**Fuel surcharges.** List jurisdictions with fuel surcharges twice—once for fuel use tax, once for surcharge (see example on next page).
- 7** For each jurisdiction, subtract allowable tax-exempt miles traveled in the jurisdiction from column H, "Total Miles." Allowable tax-exempt miles vary from jurisdiction to jurisdiction. The only allowable deduction for California travel is for miles traveled under a fuel trip permit. Contact individual jurisdictions for information on allowable tax-exempt miles.
- 8** List tax-paid fuel for jurisdiction where purchased. Fuel receipts should document that tax was paid. Do not claim tax-paid gallons on lines for surcharges.
- 9** If result of column K minus column L is less than column O ("credit gallons"), show in parentheses (x) as a credit.
- 10** Multiply each column M figure by the jurisdiction tax rate (see IFTA-105). If the column M figure is a credit (see above), show resulting tax credit in parentheses (x).
- 11** For late returns, calculate interest due ( 1% for each full or partial month) for each jurisdiction to which you owe tax (no interest due on credits).
- 12** Total column O and column P amounts for each jurisdiction. Add tax due and subtract credit due (x). Enter result, showing credit in parentheses (x).
- 13** Total due column: add amounts due and subtract credits. Carry to corresponding fuel type line on the IFTA-100 return (lines 1 – 5).
- 14** For late returns, Tax (Credit) Due column: add amounts due and subtract credits. If 10% of total is more than \$50, carry to return, line 7; if less than \$50, enter \$50 on line 7.
- 15** Column H, "Total Miles," total should equal item A, "Total IFTA Miles." Do not include miles on surcharge lines.



## Fuel Tax Surcharges

For some jurisdictions (currently Indiana, Kentucky, and Virginia), you must pay a fuel tax *surcharge* in addition to the jurisdiction’s fuel use tax (A surcharge is an additional tax for fuel used in the jurisdiction). You must calculate the surcharge on a separate line on your fuel tax schedule (see example below). Because a surcharge applies to the “Taxable Gallons” (column K) you report for a specific jurisdiction, you should complete calculations for the jurisdiction’s fuel use tax before completing the surcharge line.

To calculate the surcharge, carry your column K total from the jurisdiction’s fuel use tax line to the surcharge line, and then complete *only* columns N, O, Q and (if necessary) P (On preprinted schedules, a row of Xs [XXXXX] appears in columns you should skip when calculating the surcharge due). Be sure to use the correct rate for the surcharge, which is listed separately on your IFTA fuel use tax rate table, IFTA-105.

Surcharges are *not* collected at the pump, so you should not list an amount for “Tax Paid Gallons” on a surcharge line. As a result, your “Tax (Credit) Due” figure (column O) for a surcharge will *always* show tax due if you have any taxable miles in the jurisdiction. This is true even when you have a credit for the jurisdiction’s fuel tax.

### Completing Quarterly Fuel Use Tax Schedule for a jurisdiction with a fuel surcharge

1	2	3	4	5	6	7	8				
KENTUCKY – KY	77	20,000	20,000	4.00	5,000	6,000	(1,000)	0.141	\$ (141.00)	0	\$ ( 141.00)
Kentucky Surch.– KY	78				5,000			0.063	315.00	0	315.00

Complete fuel use tax line first. Carry column K figure, “Taxable Gallons” to column K on surcharge line, then complete *only* columns N, O, P, and Q on surcharge line.

- 1 List jurisdiction with surcharge on two separate lines.
- 2 List correct rate codes for fuel tax and surcharge.
- 3 Do not list miles on surcharge line.
- 4 Taxable gallons should be the same on both lines.
- 5 Do not list tax-paid gallons on surcharge line. *Surcharges are not collected at the pump.*
- 6 Do not calculate the net taxable gallons on surcharge line.
- 7 Tax rate will be different for the fuel use tax and the surcharge.
- 8 You will owe an amount for the surcharge even if you have a credit for the fuel use tax.

## Tips for completing your IFTA Quarterly Fuel Use Tax Return (IFTA-100)

- 1 Your legal name and mailing address as licensed.
- 2 Your return must be postmarked *on or before* the due date. If you file even one day late, you will owe penalty and interest.
- 3 Your IFTA license number.
- 4 Check if you did not operate your qualified motor vehicles (no miles traveled in any jurisdiction) during the quarter.
- 5 Check if this is your final return and you wish to cancel your IFTA license.
- 6 Check if you are filing this return to correct a previously filed return.
- 7 Enter amount of the check or money order you mail with the return.
- 8 Types of fuels you must report under IFTA. Enter column Q total for each fuel used from *each* IFTA-101 schedule.
- 9 You must pay a penalty for *all* late returns. Enter 10 percent of column O totals from all IFTA-101 schedules for the quarter or \$50, whichever is *more*.

IFTA-100

STATE OF CALIFORNIA MVFA RHIA01  
 STATE BOARD OF EQUALIZATION  
 P O BOX 942679 MIC. 85  
 SACRAMENTO CA 94279-0065

Use this form to report operations for the period

This return must be filed by

Taxpayer ID:

No Operation in any jurisdiction  
 Cancel license  
 Amended return

### IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA).  
**Read the instructions on the back carefully. Make a copy of this return for your records.**

Attach check or money order payable to: <b>CALIFORNIA STATE BOARD.</b> See <i>Mailing Instructions</i> on the back of this form.	Enter the amount of your payment here \$
--	---

Enter the *Total Due* from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1		
2 Motor fuel gasoline	2		
3 Ethanol/gasohol	3		
4 Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on back of IFTA-101-I)	5		
6 SUBTOTAL of amount due or (credit) (add lines 1 through 5)	6		
7 Penalty (see instructions)	7		
8 TOTAL balance due or (credit) (add lines 6 and 7)	8		
9 Credits available as of / /	9		
10 BALANCE DUE/(credit) (subtract line 9 from line 8)	10		
11 Refund amount requested	11		

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number	For Office Use Only Sig <input type="checkbox"/> Corr <input type="checkbox"/> Name/ID/Address <input type="checkbox"/>  <b>CA</b>  Date Received
Official title		Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)		Paid preparer's phone number	
Paid preparer's address			
Paid preparer's signature	Date		

**Please make a copy of this return for your records.**

IFTA-100 (4/06) See *Mailing Instructions* on back.

- 10 Line 9 on the return does not apply to California returns.
- 11 If you have a credit due, enter the amount to be refunded. Amounts of \$10 or less will be carried over to the next reporting period.
- 12 Please sign your return or have your preparer sign on the proper line. We cannot process your refund request without a signature. Be sure to list your telephone number, and if a preparer completes the return, that person's phone number.
- 13 Your BOE account number.

# IFTA Jurisdictions

Please note: While the information in this section is current as of February 2012, it is subject to change. Current telephone and fax numbers for IFTA jurisdictions are found on the IFTA website under "One Stop Shop" at [www.iftach.org](http://www.iftach.org).

## United States

### Alabama

Department of Revenue  
Motor Vehicle Division  
IFTA Section  
50 N. Ripley Street, Room 1239  
Montgomery, AL 36104  
334-242-2999  
[www.revenue.alabama.gov](http://www.revenue.alabama.gov)

### Arizona

Department of Transportation  
Motor Carrier Services  
1801 West Jefferson  
Mail Drop 527M  
Phoenix, AZ 85007-3204  
602-712-6775  
[www.azdot.gov/mvd](http://www.azdot.gov/mvd)

### Arkansas

Department of Finance and  
Administration  
Motor Fuel Tax Section  
PO Box 1752  
Little Rock, AR 72203-1752  
501-682-4800  
[www.arkansas.gov/motorfuel](http://www.arkansas.gov/motorfuel)

### California

Motor Carrier Office, MIC:65  
State Board of Equalization  
450 N Street  
PO Box 942879  
Sacramento, CA 94279-0065  
800-400-7115 (TTY:711)  
[www.boe.ca.gov](http://www.boe.ca.gov)

### Colorado

Colorado Department of Revenue  
Taxpayer Services Division  
1375 Sherman Street, Room 200  
Denver, CO 80261  
303-205-8205  
[www.taxcolorado.com](http://www.taxcolorado.com)

### Connecticut

Department of Revenue Services  
25 Sigourney Street, Suite 2  
Hartford, CT 06106-5032  
860-541-3222  
[www.ct.gov/drs/site/default.asp](http://www.ct.gov/drs/site/default.asp)

### Delaware

Department of Transportation  
Motor Fuel Tax Administration  
Motor Carrier Services Section  
PO Drawer E  
Dover, DE 19903-1565  
302-744-2702  
[www.deldot.gov/mfta/ifta.shtml](http://www.deldot.gov/mfta/ifta.shtml)

### Florida

Department of Highway Safety and  
Motor Vehicles  
Bureau of Motor Carrier Services  
2900 Apalachee Parkway, MS:62  
Tallahassee, FL 32399  
850-617-3711  
[www.flhsmv.gov](http://www.flhsmv.gov)

### Georgia

Georgia Department of Revenue  
Taxpayers Services Division  
1800 Century Blvd., NE  
Suite 8223  
Atlanta, GA 30345-3205  
404-417-6712  
[www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)

### Idaho

Idaho Tax Commission  
PO Box 76  
Boise, ID 83707-0076  
208-334-7830  
[www.tax.idaho.gov/i-1035.cfm](http://www.tax.idaho.gov/i-1035.cfm)

### Illinois

Department of Revenue  
Motor Fuel Use Tax Section  
MS:2-265  
PO Box 19477  
Springfield, IL 62794-9477  
217-785-1397  
<http://tax.illinois.gov/index.htm>

### Indiana

Department of Revenue  
Motor Carrier Services Division  
5252 Decatur Blvd., Suite R  
Indianapolis, IN 46241  
317-615-7345  
[www.in.gov/dor/mcs/ifta-mcft.html](http://www.in.gov/dor/mcs/ifta-mcft.html)

### Iowa

Department of Transportation  
Office of Motor Carrier Services  
PO Box 10382  
Des Moines, IA 50306-0382  
515-237-3224  
[www.iowadot.gov/Mvd/omcs/index.htm](http://www.iowadot.gov/Mvd/omcs/index.htm)

### Kansas

Department of Revenue  
Customer Relations-Motor Fuel  
915 SW Harrison Street  
Topeka, KS 66625-8000  
785-291-3670  
[www.ksrevenue.org](http://www.ksrevenue.org)

### Kentucky

Kentucky Transportation Cabinet  
Division of Motor Carriers  
PO Box 2007  
Frankfort, KY 40602-2007  
502-564-1257  
[www.transportation.ky.gov/dmc](http://www.transportation.ky.gov/dmc)

## Louisiana

Louisiana Department of Revenue  
Taxpayer Services Division (225)  
PO Box 66362  
Baton Rouge, LA 70896-6362  
225-219-7656  
[www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

## Maine

Bureau of Motor Vehicle  
Fuel Tax Licensing Unit  
29 State House Station  
Augusta, ME 04333-0029  
207-624-9000 X 52137  
[www.maine.gov/sos/bmv/commercial](http://www.maine.gov/sos/bmv/commercial)

## Maryland

Comptroller of Maryland  
Motor Fuel Tax Bureau  
110 Carroll Street, Room 400  
Annapolis, MD 21411  
410-260-7215  
[http://compnet.comp.state.md.us/  
Motor\\_Fuel\\_\\_Alcohol\\_and\\_Tobacco  
\\_Tax/](http://compnet.comp.state.md.us/Motor_Fuel__Alcohol_and_Tobacco_Tax/)

## Massachusetts

Department of Revenue  
PO Box 7027  
Boston, MA 02204  
617-887-5080  
[www.mass.gov/dor](http://www.mass.gov/dor)

## Michigan

Department of Treasury  
Tax Policy/Special Taxes  
Lansing, MI 48922  
517-636-4580  
[www.michigan.gov/taxes](http://www.michigan.gov/taxes)

## Minnesota

Department of Public Safety  
Driver and Vehicle Services  
IRP/IFTA Office  
445 Minnesota Street, Suite 188  
St. Paul, MN 55101-5188  
651-205-4141  
[www.dps.state.mn.us](http://www.dps.state.mn.us)

## Mississippi

State Tax Commission  
PO Box 1033  
Jackson, MS 39215-1033  
601-923-7000  
[www.dor.ms.gov](http://www.dor.ms.gov)

## Missouri

Motor Carrier Services  
1320 Creek Trail Drive  
PO Box 893  
Jefferson City, MO 65102-0893  
866-831-6277  
573-751-7100  
[www.modot.mo.gov/mcs](http://www.modot.mo.gov/mcs)

## Montana

Motor Carrier Services Division  
Montana Department of  
Transportation  
2550 Prospect Avenue  
PO Box 4639  
Helena, MT 59604-4639  
406-444-2998  
[www.mdt.mt.gov](http://www.mdt.mt.gov)

## Nebraska

Department of Motor Vehicles  
Motor Carrier Services Division  
301 Centennial Mall South  
PO Box 94729  
Lincoln, NE 68509-4729  
888-622-1222  
[www.dmv.state.ne.us](http://www.dmv.state.ne.us)

## Nevada

Department of Motor Vehicles  
Motor Carrier Division  
555 Wright Way  
Carson City, NV 89711-0625  
775-684-4711  
[www.dmvnv.com](http://www.dmvnv.com)

## New Hampshire

Department of Safety  
Road Toll Bureau  
33 Hazen Drive  
Concord, NH 03305  
800-735-2964  
[www.nh.gov/safety/administration/  
roadtoll/index.html](http://www.nh.gov/safety/administration/roadtoll/index.html)

## New Jersey

Motor Vehicle Commission  
225 E. State Street  
PO Box 133  
Trenton, NJ 08666  
609-633-9401  
[www.state.nj.us/mvc/Commercial/  
IFTA.htm](http://www.state.nj.us/mvc/Commercial/IFTA.htm)

## New Mexico

Taxation and Revenue Department  
Commercial Vehicle Bureau  
2544 Camino Edward Ortiz, Suite C  
PO Box 5188  
Santa Fe, NM 87504-5188  
888-683-4636  
[www.mvd.newmexico.gov](http://www.mvd.newmexico.gov)

## New York

Department of Taxation and Finance  
Registration Section-Highway  
Use Tax Unit  
W.A. Harriman Campus  
Albany, NY 12227-0163  
800-972-1233  
[www.tax.ny.gov](http://www.tax.ny.gov)

## North Carolina

Department of Revenue  
Motor Fuels Tax Division  
1429 Rock Quarry Road, Suite 105  
Raleigh, NC 27610  
919-733-3409  
[www.dornc.com](http://www.dornc.com)

## North Dakota

Motor Carrier Services  
Department of Transportation  
Motor Vehicle Division  
608 East Boulevard Avenue  
Bismarck, ND 58505-0780  
701-328-2928  
[www.dot.nd.gov](http://www.dot.nd.gov)

## Ohio

Department of Taxation  
Excise and Motor Fuel Tax Division  
Motor Fuel Tax Unit  
PO Box 530  
Columbus, OH 43216-0530  
614-644-5847  
[www.tax.ohio.gov](http://www.tax.ohio.gov)

## Oklahoma

Oklahoma Corporation  
Commission  
Transportation Division  
IFTA/IRP Section  
PO Box 52948  
Oklahoma City, OK 73152-2948  
405-522-8772  
[www.occ.state.ok.us](http://www.occ.state.ok.us)

## Oregon

Oregon Department of  
Transportation  
Motor Carrier Transportation  
Division  
550 Capitol Street NE  
Salem, OR 97301-2530  
503-373-1634  
[www.oregon.gov/ODOT/MCT](http://www.oregon.gov/ODOT/MCT)

## Pennsylvania

Department of Revenue  
Bureau of Motor Fuel Taxes  
PO Box 280646  
Harrisburg, PA 17128-0646  
800-482-4382  
[www.revenue.state.pa.us](http://www.revenue.state.pa.us)

## Rhode Island

Department of Revenue  
Division of Taxation-Excise Tax  
Section  
One Capitol Hill  
Providence, RI 02908-5800  
401-574-8955  
[www.tax.state.ri.us](http://www.tax.state.ri.us)

## South Carolina

Department of Motor Vehicles  
Motor Carrier Services  
10311 Wilson Boulevard  
PO Box 1498  
Blythewood, SC 29016  
803-896-3870  
[www.scdmvoonline.com](http://www.scdmvoonline.com)

## South Dakota

Department of Revenue and  
Regulation  
Division of Motor Vehicles  
445 East Capitol Avenue  
Pierre, SD 57501-3100  
605-773-5408  
[www.state.sd.us/drr2](http://www.state.sd.us/drr2)

## Tennessee

Department of Safety  
Commercial Vehicle Division/  
IFTA Unit  
301 Plus Park  
Nashville, TN 37217-1036  
888-468-9025  
[www.tennessee.gov/revenue/  
motorcarrier](http://www.tennessee.gov/revenue/motorcarrier)

## Texas

Texas Comptroller of Public  
Accounts  
Lyndon B. Johnson State Office  
Building  
111 E. 17th Street  
Austin, TX 78774-0100  
800-252-1383  
[www.window.state.tx.us/taxinfo/  
fuels/ifta.html](http://www.window.state.tx.us/taxinfo/fuels/ifta.html)

## Utah

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134-8040  
801-297-6890  
[www.motorcarrier.utah.gov](http://www.motorcarrier.utah.gov)

## Vermont

Department of Motor Vehicles  
120 State Street  
Montpelier, VT 05603-0001  
802-828-2070  
[www.dmv.state.vt.us](http://www.dmv.state.vt.us)

## Virginia

Department of Motor Vehicles  
Motor Carrier Services  
PO Box 27412  
Richmond, VA 23269  
866-878-2582  
[www.dmvnow.com](http://www.dmvnow.com)

## Washington

Washington State Department of  
Licensing  
Fuel Tax Services-IFTA Unit  
PO Box 9228  
Olympia, WA 98507-9228  
360-664-1868  
[www.dol.wa.gov](http://www.dol.wa.gov)

## West Virginia

Department of Motor Vehicles  
Commercial Vehicle Section-Fuel  
Tax Unit  
1606 Washington Street, E.  
Charleston, WV 25311  
304-558-0700  
[www.transportation.wv.gov](http://www.transportation.wv.gov)

## Wisconsin

Department of Transportation  
4802 Sheboygan Avenue, Room 151  
PO Box 7979  
Madison, WI 53707-7979  
608-266-9900  
[www.dot.wisconsin.gov](http://www.dot.wisconsin.gov)

## Wyoming

Department of Transportation  
IFTA Fuel Tax Section  
5300 Bishop Boulevard  
Cheyenne, WY 82009-3340  
307-777-4827  
[www.dot.state.wy.us](http://www.dot.state.wy.us)

# Canada

## Alberta

Tax and Revenue Administration  
Alberta Finance  
9811-109th Street  
Sir Frederick W. Haultain Building  
Edmonton, AB T5K 2L5  
780-427-3044  
[www.finance.alberta.ca](http://www.finance.alberta.ca)

## British Columbia

Consumer Taxation Branch  
PO Box 9442  
Stn. Prov. Govt.  
Victoria, BC V8W 9V4  
250-387-0635  
[www.sbr.gov.bc.ca](http://www.sbr.gov.bc.ca)

## Manitoba

Manitoba Finance  
Taxation Division  
Room 101-401 York Avenue  
Winnipeg, MB R3C 0P8  
204-945-6444  
800-564-9789  
[www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)

## New Brunswick

Department of Finance  
Revenue and Taxation  
670 King Street  
PO Box 3000  
Fredericton, NB E3B 5G5  
506-453-2404  
[www.gnb.ca/0024/tax/index.asp](http://www.gnb.ca/0024/tax/index.asp)

## Newfoundland

Department of Finance  
Taxation and Fiscal Policy Branch  
Tax Administration Division  
PO Box 8720  
St. John's, NL A1B 4K1  
709-729-1786  
[www.gov.nl.ca](http://www.gov.nl.ca)

## Nova Scotia

Service Nova Scotia and  
Municipal Relations  
IFTA Unit  
PO Box 755  
Halifax, NS B3J 2V4  
902-424-2850  
[www.gov.ns.ca](http://www.gov.ns.ca)

## Ontario

Ministry of Finance  
Client Accounts and Services Branch  
IFTA Program  
33 King Street, West, 3rd Floor  
PO Box 625  
Oshawa, ON L1H 8H9  
866-668-8297  
[www.fin.gov.on.ca/en/tax/ifta](http://www.fin.gov.on.ca/en/tax/ifta)

## Prince Edward Island

Department of the Provincial  
Treasury  
Taxation and Property Records  
Division  
PO Box 1150  
Charlottetown, PE C1A 7M8  
902-569-7541  
[www.taxandland.pe.ca](http://www.taxandland.pe.ca)

## Quebec

Revenu Québec  
Direction Générale des entreprises  
3800 Rue De Marly, Secteur 4-2-6-A  
Québec G1X 4A5  
418-652-4382  
800-237-4382  
<http://www.revenuquebec.ca/en/entreprise/taxes/ifta/default.aspx>

## Saskatchewan

Saskatchewan Finance  
Revenue Division  
2350 Albert Street  
Regina, SK S4P 4A6  
306-787-7749  
800-667-6102 x7749  
[www.finance.gov.sk.ca/programs-services/ifta](http://www.finance.gov.sk.ca/programs-services/ifta)



## For More Information

### For more IFTA information

You may:

- Contact the BOE's Motor Carrier Office and talk to a representative about IFTA requirements or how to complete your returns. You may write, call, or fax us at:

Motor Carrier Office, MIC:65  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0065  
800-400-7115 (TTY:711) Taxpayer Information Section  
916-373-3070 Fax

- Write to our Motor Carrier Office for specific advice regarding the application of IFTA to your operations. For your protection, it is best to get tax advice in writing. You may be relieved of tax, penalty, or interest charges due on fuel used in California if we determine that we gave you incorrect written advice and that you underpaid tax because you reasonably relied on that advice. For this relief to apply, a request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the fuel use. Tax relief is not available for tax liability resulting from incorrect advice given in person or over the telephone.

### Publications

The BOE publishes a variety of publications to assist you, including:

- 12** *California Use Fuel Tax: A Guide for Vendors and Users*
- 17** *Appeals Procedures: Sales and Use Taxes and Special Taxes*
- 17-S** *Appeals Procedures: Sales and Use Tax and Special Taxes, Spanish*
- 50-A** *California IFTA-Introduction to the International Fuel Tax Agreement*
- 50-AS** *California IFTA-Introduction to the International Fuel Tax Agreement, Spanish*
- 50-S** *California IFTA-Guide to the International Fuel Tax Agreement, Spanish*
- 51** *Board of Equalization Resource Guide to Free Tax Publications and Services for Small Businesses*
- 51-S** *Board of Equalization Resource Guide to Free Tax Publications and Services for Small Businesses, Spanish*
- 70** *Understanding Your Rights as a California Taxpayer*
- 70-S** *Understanding Your Rights as a California Taxpayer, Spanish*
- 75** *Interest and Penalties*
- 76** *Audits*
- 76-S** *Audits, Spanish*
- 117** *Filing a Claim for Refund*
- 117-S** *Filing a Claim for Refund, Spanish*
- 172** *IFTA eFile Guide*

You may obtain most of our publications, regulations, and forms from our website: [www.boe.ca.gov](http://www.boe.ca.gov).

As an IFTA licensee, you also receive the BOE's *Motor Carrier Office Newsletter* in December. You may order back issues from the Motor Carrier Office by calling 800-400-7115 (TTY:711); from the main menu, select the option "Special Taxes and Fees" followed by the "Use Fuel Tax" option.

### **Tax Evasion Hotline**

The BOE has established a toll-free number you may use to report suspected tax evasion: 888-334-3300. Customer service representatives are available to take calls Monday through Friday (except state holidays) between 8:00 a.m. and 5:00 p.m., Pacific time.

### **Taxpayers' Rights Advocate**

If you have been unable to resolve a problem through normal channels (for example, by speaking to a supervisor) or if you would like to know more about your rights under IFTA, we encourage you to contact the Taxpayers' Rights Advocate for help:

Taxpayers' Rights Advocate Office, MIC:70  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0070  
916-324-2798 Telephone  
888-324-2798 Toll-free phone  
916-323-3319 Fax

### **Other related agencies**

The BOE is the agency responsible for administering California's fuel taxes. If you have other questions relating to motor carrier registration or operations in California, please contact the agencies listed below.

- **Operating Authority**

Federal Department of Transportation

Interstate/federal safety regulations, applications for U.S. DOT numbers and information

Federal Motor Carrier Safety Administration (FMCSA)

800-832-5660

California Division: 916-930-2760

[www.fmcsa.dot.gov](http://www.fmcsa.dot.gov)

- **Registration Fees, Commercial Trip Permits, Fuel Trip Permits**

Department of Motor Vehicles (DMV)

International Registration Plan (IRP) Unit

PO Box 932320 MS H160

Sacramento, CA 94232-3200

916-657-7971

[www.dmv.ca.gov](http://www.dmv.ca.gov)

- **Oversize/Overweight Permits**  
 California Department of Transportation (Caltrans)  
 North Region Office: 916-322-1297  
 South Region Office: 916-322-1297  
 For emergency permits after 5:00 p.m. and before 8:00 a.m.  
 HQ Communications Center: 916-653-3442  
[www.dot.ca.gov/hq/traffops/permits](http://www.dot.ca.gov/hq/traffops/permits)
- **Vehicle Inspection**  
 California Highway Patrol, Commercial Vehicle Section  
 916-843-3400
- **Hazardous Materials Information**  
*Regulatory Information:*  
 California Public Utilities Commission (PUC)  
 800-877-8867  
  
*Enforcement Information:*  
 California Highway Patrol (CHP)  
 916-843-3400
- **California Insurance Requirements**  
 California Public Utilities Commission (CPUC)  
 800-877-8867  
[www.cpuc.ca.gov](http://www.cpuc.ca.gov)
- **Household Goods Carriers, Motor Carrier of Passengers  
(tour buses)**  
 California Public Utilities Commission (CPUC)  
 800-877-8867  
[www.cpuc.ca.gov](http://www.cpuc.ca.gov)
- **Road Conditions**  
 California Department of Transportation (Caltrans)  
 800-427-7623  
 916-445-7623  
[www.dot.ca.gov/hq/roadinfo](http://www.dot.ca.gov/hq/roadinfo)

## California Fuel Trip Permit (CFTP) Services

You may purchase California Fuel Trip Permits (CFTP) from the BOE online using [eReg](#) at [www.boe.ca.gov](http://www.boe.ca.gov) or in person at any of our field offices.

Carriers may also obtain a CFTP from the DMV or at the following locations:

### Arizona

Barney's Truck Stop–(I-8) Yuma, AZ 928-342-2696  
Flying J Travel Plaza–(I-10) Ehrenberg, AZ 928-923-9600  
Pilot Travel Center–(US-95) Quartzsite, AZ 928-927-7777

### California

Macdoel Scale and Fuel–Macdoel, CA 530-398-4574

### Nevada

Golden Spike Auto/Truck Plaza–(I-15) Jean, NV 702-874-1515  
Sierra Sid's–(I-80) Sparks, NV 775-359-0550  
Whiskey Pete's Shell Truck Stop–(I-15) Primm, NV 702-679-6614

### Oregon

Petro Stopping Center–(I-5) Medford, OR 541-535-3372  
Withams's Truck Stop–(I-5) Medford, OR 541-779-0792  
Worden's Truck Stop–(US-97) Worden, OR 541-882-3023

If you would like to come into our Motor Carrier Office in West Sacramento to pickup the CFTP, or if you have any questions concerning the CFTP, please contact the Motor Carrier Office at 800-400-7115 (TTY:711); from the main menu, select the option "Special Taxes and Fees" followed by the "Use Fuel Tax" option.



