

**ACKNOWLEDGEMENT OF LICENSEE
RESPONSIBILITIES UNDER THE CALIFORNIA
INTERSTATE USER DIESEL FUEL TAX**

You have applied for or have been granted a license under the California Interstate User Diesel Fuel Tax. 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 the Board of Equalization (BOE).
- You must maintain these records for a period of four years from the due date of your *Interstate User Diesel Fuel 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 *Interstate User Diesel Fuel Tax Return*.
- You must complete and file the *Interstate User Diesel Fuel 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 carry a copy of your California Interstate User Diesel Fuel Tax License in each of your QMVs.

If you do not fulfill your responsibilities under your California Interstate User Diesel Fuel Tax License, you will be subject to one or more actions by the BOE:

- Failure to file the *Interstate User Diesel Fuel 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 *Interstate User Diesel Fuel 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 possess a copy of your California Interstate User Diesel Fuel Tax License or a valid California Fuel Trip Permit when entering California, you may be assessed a penalty from \$100 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.

DECLARATION

The undersigned* has read this document and acknowledges the responsibilities of holding a license under the California Interstate User Diesel Fuel Tax.

NAME <i>(please print)</i>		ACCOUNT NUMBER DI MT 57-	
STREET ADDRESS	CITY	STATE	ZIP CODE
SIGNATURE	DATE	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 at our website at www.boe.ca.gov, Diesel Fuel Tax Law. Printed copies can be obtained by writing to the Motor Carrier Office, P.O. Box 942879, Sacramento, CA 94279-0065, by calling 916-322-9669, or by calling our Taxpayer Information Section at 800-400-7115 (TTY:711).