Basic California Fuel Tax License Requirements ................................ i

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*Please note:* This publication summarizes the law or IFTA Agreement in effect when the publication was written, as noted on the back 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.
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 diesel fuel and user use fuel, or if you’re not sure how you should register, please contact us. Please refer to the table below to determine if you should or may license your vehicles under IFTA, and if so, please read the rest of this publication.

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

*Please 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
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 the California Department of Tax and Fee Administration (CDTFA).

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 these 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 you 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; however you do qualify for an Interstate User Diesel Fuel License. (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 CDTFA-123, California Fuel Trip Permit before you re-enter the state.

California Fuel Trip Permits
You may purchase California Fuel Trip Permits (CFTP) from the CDTFA using our online services at www.cdtfa.ca.gov.
A CFTP 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 fuel trip permit information. Most jurisdictions allow some truck stops and commercial permit services to sell their fuel trip permits (see IFTA Jurisdictions).

**Operating 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 CFTP, 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:

- Canada: Northwest Territories, Nunavut, and Yukon Territory.
- Mexico: All states, and 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.

Motor Carrier Office
California Department of Tax and Fee Administration
1030 Riverside Parkway, Suite 125
West Sacramento, CA 95605-1527
Telephone: 1-916-373-3008
Fax: 1-916-373-3070
1-800-400-7115 (TTY:711) Customer Service Center; from the main menu, select the option Special Taxes and Fees.

Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.
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.

**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 (defined below) of two or more affected jurisdictions may allow you to consolidate several fleets that would otherwise be based in different jurisdictions.

**CDTFA**
The California Department of Tax and Fee Administration

**CFTP**
California Fuel Trip Permit

**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

**IFTA**
International Fuel Tax Agreement

**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

**Lessee**
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.

**Lessor**
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.
**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 legal entity

**Qualified motor vehicle**  
A motor vehicle used, designed, or maintained for the transportation of people or property, meeting 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.

A recreational vehicle such as a motor home or a pickup with a camper is not considered a qualified motor vehicle when an individual uses it exclusively for personal pleasure. Vehicles used in connection with a business operation are not considered recreational.

**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.

**Total gallons or liters**  
The total gallons or liters of fuel placed in the fuel tank of every qualified vehicle in your IFTA fleet during the reporting period.
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 must apply online for permits, accounts, or licenses at www.cdtfa.ca.gov. Online services are also available in our field offices. Please contact the Motor Carrier Office for assistance at 1-916-373-3008. 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 companies, and partnerships must provide their FEIN. If an authorized agent submits your application, you must provide a properly completed CDTFA-392, Power of Attorney, CDTFA-91-B, Taxpayer/Feepayer Authorization for Tax Preparer to Perform Electronic Services, and CDTFA-82, Authorization for Electronic Transmission of Data. Once your application is successfully processed, you must submit a signed CDTFA-50, Acknowledgment of Licensee Responsibilities under the International Fuel Tax Agreement.

Once we have processed your application and the information provided is 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 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.cdtfa.ca.gov.
Security
Ordinarily, you will not be required to post a security deposit with your application. However, we may require it if any of the following are true:

- You are based in a non-IFTA jurisdiction;
- You have not filed your fuel tax 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 if required is $2,000.

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 fuel trip permit for each jurisdiction in which you travel through, including a CFTP.

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 required to purchase a CFTP, and be subject to 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.
YOUR IFTA LICENSE

**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. Renewal applications must be submitted online by December 31 of the current year to qualify for the grace period.

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**
Temporary permits are issued once an IFTA application for an IFTA license and decals is processed successfully. A temporary permit and license can be printed from the Application Status page on your online account. 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* must include all miles driven and all fuel consumed by the vehicle during the period it operated on a temporary permit. Once you receive your annual license and decals for the vehicles, you may discard the temporary permit.

**Annual renewal procedures**
Each year you will be required to file an IFTA license renewal application online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). Select Login to input your User ID and password. 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. Canceling your license may be done over the telephone, in writing, or through your online account. You must return your original IFTA license and all unused IFTA decals with your cancellation request.

Authorized agents may not request cancellation of licenses over the telephone.

*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 October 3 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 file a petition for redetermination within the established time period.

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 penalties and other sanctions.

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 section. If you have questions about how IFTA applies to your leased vehicle, please contact the CDTFA 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 tax 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 use 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 if the ownership of your business changes. This includes letting us know if you add or drop a partner, incorporate, or form a limited liability company.

Changes in ownership may be submitted online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).
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.

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 as exempt bus operations. Please contact the CDTFA for additional information on your fuel tax reporting requirements.

Quarterly IFTA returns
You must file a completed California IFTA tax return each quarter through the CDTFA’s online services. You are required to file one IFTA quarterly tax return for your entire IFTA fleet. As you input your total miles and total gallons online, the system will calculate the tax you owe or credit due to you for tax paid on fuel you used in each member jurisdiction. If you owe tax, you will make one online payment to the CDTFA, rather than payments to individual jurisdictions. If you have paid more tax than is owed, the overpayment will be refunded.

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

<table>
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<tr>
<th>Reporting Quarter</th>
<th>Due Date</th>
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<tbody>
<tr>
<td>January 1 through March 31</td>
<td>April 30</td>
</tr>
<tr>
<td>April 1 through June 30</td>
<td>July 31</td>
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<tr>
<td>July 1 through September 30</td>
<td>October 31</td>
</tr>
<tr>
<td>October 1 through December 31</td>
<td>January 31</td>
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</tbody>
</table>

The return must be filed online through the CDTFA’s online services 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 an IFTA quarterly 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 fail to pay the tax you owe by the due date, 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 established monthly interest rate per full or partial month. The CDTFA 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.
**Information required on IFTA returns**

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

- **“Total Miles”** traveled by your qualified motor vehicles during the quarter.
- **“Total Tax Paid Gallons”** of fuel placed into the fuel tank and used to operate your qualified motor vehicles in all jurisdictions.
- **“Taxable Miles”** may be claimed if miles were used in an exempt manner, such as fuel trip permit miles. To calculate “taxable miles,” you will need to know the number of tax-exempt miles traveled in each IFTA jurisdiction.

**“Non-IFTA Miles”** miles traveled in a Non-IFTA jurisdiction.

**“Non-IFTA Gallons”** fuel purchased in Non-IFTA jurisdictions and placed into the fuel tank to operate your qualified motor vehicles. Fuel purchased without paying tax or fuel purchased without a valid fuel receipt must be claimed as “Non-IFTA Gallons.”

*Please note:* Some jurisdictions do not tax certain fuels under IFTA. California, for example, collects the tax on gasoline when it's removed from the terminal rack or imported into the state 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 schedule, but you must report them as “IFTA Miles.” The CDTFA 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.

*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. For a list of jurisdictions and tax-exempt miles, please visit the IFTA Inc. website at [www.iftach.org](http://www.iftach.org).

**California tax-exempt miles**

California considers *only* those miles traveled under a valid CFTP 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 schedule.

**Refunds of tax paid on diesel 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 the diesel fuel tax you have paid on diesel fuel used in certain 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 diesel fuel tax claim for refund directly with the jurisdiction where you paid the diesel fuel tax and have 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 diesel fuel uses**

California allows refunds of diesel fuel 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 of tax-paid diesel fuel include:

- Use of tax-paid diesel fuel to power a vehicle on roads other than the state’s public highways (off-highway use).
- Use of tax-paid diesel fuel to operate auxiliary equipment (Please note: For transactions occurring on and after April 1, 2016, Regulation 1432 provides Safe-Harbor Percentages as presumed amounts of diesel fuel used to operate auxiliary equipment). Regulation 1432 can be found on our website at www.cdtfa.ca.gov.
- Use of tax-paid diesel fuel to power a refrigeration unit with a separate fuel tank or generator, or any similar equipment where fuel is not used to power the tractor.
- Use of tax-paid diesel fuel in construction equipment exempt from registration and operated off-highway.
- Use of tax-paid diesel fuel in vessel.
- Use of tax-paid diesel fuel on a highway under the U.S. Department of Agriculture’s (USDA) jurisdiction, 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 schedule and include them in your miles-per-gallon calculation, with the exception of gallons used in refrigeration units with separate tanks (reefer).
Filing a claim for refund of California diesel fuel tax

To obtain a refund of the diesel fuel tax you paid on purchases of diesel fuel made in California, and used in a nontaxable manner in California, you must register for an account and file a claim for refund online through the CDTFA’s online services at www.cdtfa.ca.gov. 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 Business Tax and Fee Division to register and automatically receive annual or quarterly forms.

Please note: This information applies only to claims for refund for California nontaxable diesel fuel uses. For more information, please contact our Customer Service Center at 1-800-400-7115 (TTY:711). If you wish to file a request for refund from another jurisdiction, please contact that jurisdiction for information (see For More Information).

Credits and requests for refund

If your completed IFTA quarterly tax return shows that you have overpaid tax for the period, there is no need to make a payment on the return. You may request a refund when you file your tax return. 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.

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 Return, make records available or provide adequate records for audit may result in an assessment based on an estimation of the fleet’s liability based on 4.0 miles per gallon (MPG) and 30 thousand (30,000) miles per qualified motor vehicle (see CDTFA-50, Acknowledgment of Licensee Responsibilities under the International Fuel Tax Agreement), plus applicable penalties and interest. In addition, no credit for tax paid fuel will be allowed in the assessment. If you believe that the billed amount is erroneous 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.
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, which 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. DEF (Diesel Exhaust Fluid) is a fuel additive and although DEF is put into the fuel tank of the vehicle, it is not included in the calculation of your total gallons reported on the IFTA quarterly tax return. 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.

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**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.

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**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.

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**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.
# Individial Vehicle Distance Records (VDRS)

**INDIVIDUAL VEHICLE DISTANCE RECORDS (VDRS)**

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<tr>
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<th>TOTAL GALLONS</th>
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|      |      |       |                          |             |            |             |             |
**CDTFA-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 CDTFA. You may be fined up to $5,000 for each violation, or be subject to appropriate administrative action, or both.

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**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 California Department of Tax and Fee Administration (CDTFA):

- 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 CDTFA 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 percent 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 CDTFA.

**DECLARATION**

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

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*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 CDTFA publication 50, A Guide to the International Fuel Tax Agreement. To view a copy of publication 50, visit our website at www.cdtfa.ca.gov. Printed copies can be obtained by writing to the Motor Carrier Office, 1030 Riverside Pkwy Ste. 125, West Sacramento, CA 95605-1527, or by calling our Customer Service Center at 1-800-400-7115 (TTY, 711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific Time), except state holidays.
IFTA audits are conducted to verify that you have correctly reported the fuel used and mileage driven on your IFTA quarterly tax returns. The CDTFA 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 CDTFA publication 17, Appeals Procedures—Sales and Use Taxes and Special Taxes and Fees. Publications 76 and 17 can be found on our website at www.cdtfa.ca.gov.

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 for the records you must produce 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 who are 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. Billings may be issued for any reporting period covered by the audit. The time period for audits and resulting billings may be different in other jurisdictions. If you have questions about the audit and billing 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 a refund after deducting any other outstanding amounts you may owe.

We will submit audit reports to all member jurisdictions. Any member jurisdiction may choose to re-examine 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 tax 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 or reduce reported miles per gallon by 20 percent.
- 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 CDTFA 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), or amount(s);
- State the specific reasons you believe you do not owe the tax shown in the *Notice of Determination*; and
- Be signed by you or your authorized representative.

Send your petition to:

Motor Carrier Office, MIC:65
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0065
Completing Your Return

You may file your quarterly fuel tax returns online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). All IFTA returns filed online must be filed and any amounts due must be paid by 12:00 a.m. (midnight) on the due date to be considered timely. If you do not file a return each quarter and pay the tax due, you may have to pay penalty and interest charges. Online filing is also available in our local offices. Please contact the Motor Carrier Office for assistance at 1-916-373-3008. Before filing your return, make sure you have the following information on your IFTA fleet for the reporting period:

- Total miles
- Total gallons
- Total miles for each IFTA jurisdiction traveled
- Total gallons of fuel purchased tax paid in each IFTA jurisdiction

**Fuel Tax Surcharges**

For some jurisdictions, (currently 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). The system calculates the surcharge on a separate line on your fuel tax schedule.

Surcharges are not collected at the pump, so you cannot claim “Tax Paid Gallons” on a surcharge line. As a result, your “Tax Due” figure for a surcharge will always show tax due if you have any taxable miles in the jurisdiction.
Please note: While the information in this section is current as of November 2018, it is subject to change. Current telephone and fax numbers for IFTA jurisdictions are found on the IFTA website at www.iftach.org. Under Carrier Information, use the drop down box on the left side of the page to select your Base Jurisdiction.

<table>
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<tr>
<th>United States</th>
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<tbody>
<tr>
<td><strong>Alabama</strong></td>
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<tr>
<td>Alabama Department of Revenue</td>
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<tr>
<td>Motor Vehicle Division</td>
</tr>
<tr>
<td>2545 Taylor Rd</td>
</tr>
<tr>
<td>PO Box 327620</td>
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<tr>
<td>Montgomery AL 36132-7620</td>
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<td><a href="http://www.revenue.alabama.gov">www.revenue.alabama.gov</a></td>
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<tr>
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<td>Motor Carrier Services</td>
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<tr>
<td>1801 West Jefferson Mail Drop 521M</td>
</tr>
<tr>
<td>Phoenix AZ 85007-3204</td>
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<tr>
<td>1-602-712-7626</td>
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<td>fuelTaxInformation.asp</td>
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<td><strong>Arkansas</strong></td>
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<tr>
<td>Department of Finance and Administration</td>
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<tr>
<td>Motor Fuel Tax Section</td>
</tr>
<tr>
<td>PO Box 1752</td>
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<tr>
<td>Little Rock AR 72203</td>
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<tr>
<td>1-501-682-4800</td>
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<tr>
<td><a href="http://www.arkansas.gov/motorfuel">www.arkansas.gov/motorfuel</a></td>
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<tr>
<td><strong>California</strong></td>
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<tr>
<td>California Department of Tax and Fee Administration</td>
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<tr>
<td>1030 Riverside Parkway, Suite 125</td>
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<tr>
<td>West Sacramento CA 95605-1527</td>
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<tr>
<td><strong>Colorado</strong></td>
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<tr>
<td>Colorado Department of Revenue</td>
</tr>
<tr>
<td>Taxpayer Services Division, Room 200</td>
</tr>
<tr>
<td>PO Box 17087</td>
</tr>
<tr>
<td>Denver CO 80217-0087</td>
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<tr>
<td>1-303-205-8205</td>
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<tr>
<td><a href="http://www.taxcolorado.com">www.taxcolorado.com</a></td>
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<td><strong>Connecticut</strong></td>
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<tr>
<td>Department of Revenue Services</td>
</tr>
<tr>
<td>450 Columbus Blvd. STE 1</td>
</tr>
<tr>
<td>Hartford CT 06103-1837</td>
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<td>1-860-541-3222</td>
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<td><strong>Florida</strong></td>
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<tr>
<td>Department of Highway Safety and</td>
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<td>Motor Vehicles</td>
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<tr>
<td>2900 Apalachee Parkway</td>
</tr>
<tr>
<td>Tallahassee FL 32399</td>
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<tr>
<td>1-850-617-3711</td>
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<td><a href="http://www.flhsmv.gov">www.flhsmv.gov</a></td>
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<td><strong>Georgia</strong></td>
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<tr>
<td>1800 Century Blvd NE, Suite 8223</td>
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<tr>
<td>Atlanta GA 30345-3205</td>
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<td>Tobacco, and Fuel Division MC: 2-265</td>
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<tr>
<td>PO Box 19477</td>
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<tr>
<td>Springfield IL 62794-9477</td>
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<td>Motor Carrier Services Division</td>
</tr>
<tr>
<td>7811 Millhouse Rd. Suite M</td>
</tr>
<tr>
<td>Indianapolis IN 46241</td>
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<tr>
<td>1-317-615-7345</td>
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<td><a href="http://www.in.gov/dor">www.in.gov/dor</a></td>
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<tr>
<td><strong>Iowa</strong></td>
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<tr>
<td>Iowa Department of Transportation</td>
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<tr>
<td>Office of Vehicle &amp; Motor Carrier Services</td>
</tr>
<tr>
<td>PO Box 10382</td>
</tr>
<tr>
<td>Des Moines IA 50306-0382</td>
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<tr>
<td>1-515-237-3224</td>
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<tr>
<td>Kansas Department of Revenue</td>
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<tr>
<td>Customer Relations-Motor Fuel</td>
</tr>
<tr>
<td>120 SE 10th Ave</td>
</tr>
<tr>
<td>Topeka KS 66675-0680</td>
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<tr>
<td>1-785-291-4041</td>
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<td><a href="http://www.ksrevenue.org">www.ksrevenue.org</a></td>
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United States

Kentucky
Division of Motor Carriers
PO Box 2007
Frankfort KY 40602
1-502-564-4103
drive.ky.gov/Pages/default.aspx

Louisiana
Louisiana Department of Revenue
PO Box 4998
Baton Rouge LA 70821
1-225-219-7656
www.revenue.louisiana.gov

Maine
Maine Bureau of Motor Vehicles
Motor Carrier Services – Fuel Licensing Unit
29 State House Station
Augusta ME 04333-0029
1-207-624-9056
www.maine.gov/sos/bmv/commercial

Maryland
Comptroller of Maryland Revenue
Administration Division
PO Box 1751
Annapolis MD 21404-1751
1-410-260-7215

Massachusetts
Massachusetts Department of Revenue
1-617-887-5080
www.mass.gov/dor

Michigan
Michigan Department of Treasury
Special Taxes Division
PO Box 30474
Lansing MI 48909-7974
1-517-636-6230
www.michigan.gov/IFTA

Minnesota
Minnesota Department of Public Safety
Driver and Vehicle Services IRP/IFTA Office
445 Minnesota Street, Suite 188
St. Paul MN 55101-5188
1-651-205-4141
www.dps.mn.gov

Mississippi
Mississippi Department of Revenue
PO Box 1033
500 Clinton Center Drive
Clinton MS 39056
1-601-923-7000
www.dor.ms.gov

Missouri
Motor Carrier Services
PO Box 270
830 MoDOT Drive
Jefferson City MO 65102-0893
1-866-831-6277
1-573-751-0661
www.modot.mo.gov/mcs

Montana
Motor Carrier Services Division
MT Department of Transportation
PO Box 4639
Helena MT 59604-4639
1-406-444-7664
www.mdt.mt.gov

Nebraska
Nebraska Department of Motor Vehicles
Motor Carrier Services Division
PO Box 94729
Lincoln NE 68509-4729
1-888-622-1222
www.dmv.nebraska.gov/

New Hampshire
NH Department of Safety
Road Toll Bureau
33 Hazen Drive
Concord NH 03305
1-800-735-2964
www.nh.gov/safety/administration/roadtoll/index.html

New Jersey
New Jersey Motor Vehicle Commission
120 S. Stockton St
PO Box 133
Trenton NJ 08666
www.state.nj.us/mvc/

New Mexico
Commercial Vehicle Bureau
2546 Camino Entrada
PO Box 5188
Santa Fe NM 87502-5188
1-505-841-5512
www.mvd.newmexico.gov

New York
New York State Department of Taxation and Finance
HUT/IFTA Registrations and Processing Unit
W.A. Harriman Campus
Albany NY 12227
1-800-972-1233
www.tax.ny.gov
United States

North Carolina
NC Department of Revenue
Excise Tax Division
1429 Rock Quarry Road, Suite 105
Raleigh NC 27610
1-919-733-3409
www.ncdor.gov/

North Dakota
North Dakota Department of Transportation
Motor Vehicle Division
Motor Carrier Services
608 E. Boulevard Avenue, Ste 103
Bismarck ND 58505-0780
1-701-328-2486
www.dot.nd.gov

Ohio
Department of Taxation
Excise and Energy Tax Division Unit
PO Box 530
Columbus OH 43216-0530
1-614-752-4892
1-614-466-4993
www.tax.ohio.gov

Oklahoma
Oklahoma Corporation Commission
Transportation Division
PO Box 52948
Oklahoma City OK 73152-2948
1-405-522-8772
www.occeweb.com/TR/ifta.htm

Oregon
ODOT
Motor Carrier Transportation Division
3930 Fairview Industrial Dr SE
Salem OR 97302-1166
1-503-373-1634
www.oregon.gov/ODOT/MCT/

Pennsylvania
Pennsylvania Department of Revenue
Bureau of Motor and Alternative Fuel Taxes
PO Box 280646
Harrisburg PA 17128-0646
1-800-482-4382
www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648

Rhode Island
Department of Revenue
Division of Taxation-Excise Tax Section
One Capitol Hill
Providence RI 02908
1-401-574-8955
www.tax.ri.gov

South Carolina
Motor Carrier Services
10311 Wilson Boulevard
PO Box 1498
Blythewood SC 29016
1-803-896-3870
dor.sc.gov

South Dakota
South Dakota Department of Revenue
Division of Motor Vehicles
445 East Capitol Avenue
Pierre SD 57501-3185
1-605-773-5408
www.dor.sd.gov/Motor_Vehicles/Trucking_Industry/

Tennessee
Tennessee Department of Revenue
44 Vantage Way, Suite 160
Nashville TN 37219
1-615-532-5072
www.tn.gov/revenue

Texas
Comptroller of Public Accounts
Lyndon B. Johnson State Office Building
111 E. 17th Street
Austin TX 78774
1-800-252-1383
www.comptroller.texas.gov

Utah
Utah State Tax Commission
210 North 1950 West
Salt Lake City UT 84134
1-801-297-6887
tax.utah.gov/fuel/ifta-sfu

Vermont
Department of Motor Vehicles
120 State Street
Montpelier VT 05603
1-802-828-2120
www.dmv.vermont.gov

Virginia
Department of Motor Vehicles
Motor Carrier Services
PO Box 27412
Richmond VA 23269
1-804-249-5130
www.dmv.state.va.us/commercial/

Washington
Washington State Department of Licensing
Prorate and Fuel Tax Services
PO Box 9228
Olympia WA 98507-9228
1-360-664-1415
www.dol.wa.gov/vehicleregistration/ftfta.html

West Virginia
WV Department of Motor Vehicles
Commercial Vehicle Section-Fuel Tax Unit
5707 MacCorkle Ave SE
PO Box 17900
Charleston WV 25317
1-304-558-8700
www.tax.wv.gov
# IFTA Jurisdictions

## United States

**Wisconsin**  
Wisconsin Department of Transportation  
4802 Sheboygan Avenue, Room 151  
PO Box 7979  
Madison WI 53707-7979  
1-608-266-9900  

**Wyoming**  
Wyoming Department of Transportation  
IFTA Fuel Tax Section  
5300 Bishop Boulevard  
Cheyenne WY 82009-3340  
1-307-777-4843  
[www.dot.state.wy.us/home/trucking_commercial_vehicles/ifta.html](http://www.dot.state.wy.us/home/trucking_commercial_vehicles/ifta.html)

## Canada

**Alberta**  
Alberta Treasury Board and Finance  
9811-109th Street  
Sir Frederick W. Haultain Building  
Edmonton AB 5K 2L5  
1-780-644-4282  
[www.alberta.ca/international-fuel-tax-agreement.aspx](http://www.alberta.ca/international-fuel-tax-agreement.aspx)

**British Columbia**  
Consumer Taxation Programs Branch  
PO Box 9447  
Stn. Prov Govt  
Victoria BC V8W 9V7  
[www2.gov.bc.ca/gov/content/taxes/sales-taxes/motor-fuel-carbon-tax](http://www2.gov.bc.ca/gov/content/taxes/sales-taxes/motor-fuel-carbon-tax)

**Manitoba**  
Manitoba Finance Taxation Division  
101-401 York Avenue  
Winnipeg MB R3C 0P8  
1-204-945-6444  
1-800-564-9789  
[www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)

**New Brunswick**  
Department of Finance Revenue  
Administration Division-Program Services Unit  
Marysville Place  
Fredericton NB CND E3B 5G5  
1-506-453-2404  
[www2.gnb.ca/content/gnb/en/services/services_renderer.4476.International_Fuel_Tax_Agreement_(IFTA)_Licence.html](http://www2.gnb.ca/content/gnb/en/services/services_renderer.4476.International_Fuel_Tax_Agreement_(IFTA)_Licence.html)

**Newfoundland**  
Taxation and Fiscal Policy Branch  
Confederation Building Prince Philip Parkway  
PO Box 8720  
St. John’s NL A1B 4K1  
1-709-729-1786  
[www.gov.nl.ca](http://www.gov.nl.ca)

**Nova Scotia**  
Service Nova Scoti Business Registration Unit-IFTA  
PO Box 755  
Halifax NS B3J 2V4  
1-902-424-2850  
[novascotia.ca/sns/paal/tax/paal051.asp](http://novascotia.ca/sns/paal/tax/paal051.asp)

**Ontario**  
Ministry of Finance  
Account Management & Collections Branch  
33 King Street, West, 4th Floor  
PO Box 625  
Oshawa ON L1H 8H9  
1-866-668-8297  

**Prince Edward Island**  
Department of Finance  
Taxation and Property Records Division  
PO Box 1330  
Charlottetown PE C1A 7N1  
1-902-368-6577  
[www.princeedwardisland.ca](http://www.princeedwardisland.ca)

**Quebec**  
Revenu Québec  
Direction Principale de la verification des enterprises – CNAR  
3800 Rue De Marly Secteur 4-1-1- Québec City  
Québec G1X 4A5  
1-418-652-4382  
1-800-237-4382  

**Saskatchewan**  
Ministry of Finance  
4th Floor  
2350 Albert Street  
Regina SK S4P 4A6  
1-306-787-7749  
1-800-667-6102 x7749  

**Wyoming**  
Wyoming Department of Transportation  
IFTA Fuel Tax Section  
5300 Bishop Boulevard  
Cheyenne WY 82009-3340  
1-307-777-4843  
[www.dot.state.wy.us/home/trucking_commercial_vehicles/ifta.html](http://www.dot.state.wy.us/home/trucking_commercial_vehicles/ifta.html)
For More Information

You may:

- Contact the CDTFA’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  
  California Department of Tax and Fee Administration  
  1030 Riverside Parkway, Suite 125  
  West Sacramento CA  95605-1527  
  Telephone: 1-916-373-3008  
  Fax: 1-916-373-3070  
  1-800-400-7115 (TTY:711) Customer Service Center; from the main menu, select the option Special Taxes and Fees.
  
  Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

- 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 CDTFA 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 and Fees
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   Resource Guide to Free Tax Publications and Services for Small Businesses
51-S  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

You may obtain most of our publications, regulations, and forms from our website at www.cdtfa.ca.gov or sign up online at www.cdtfa.ca.gov/subscribe to receive CDTFA updates.
**Tax Evasion Hotline**

The CDTFA has established a toll-free number you may use to report suspected tax evasion: 1-888-334-3300. 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
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0070
Telephone:   1-916-324-2798
Toll-free telephone:  1-888-324-2798
Fax:    1-916-323-3319
www.cdtfa.ca.gov/tra

**Other related agencies**

The CDTFA 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)
Toll-free telephone:  1-800-832-5660
California Division:  1-916-930-2760
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
1-800-777-0133
www.dmv.ca.gov

**Oversize/Overweight Permits**

California Department of Transportation (Caltrans)
North Region Office:  1-916-322-1297
South Region Office:  1-916-322-1297
For emergency permits after 5:00 p.m. and before 8:00 a.m.
HQ Communications Center: 1-916-653-3442
www.dot.ca.gov/hq/traffops/permits

**Vehicle Inspection**
California Highway Patrol, Commercial Vehicle Section
1-916-843-3400

**Hazardous Materials Information**

**Regulatory Information:**
California Public Utilities Commission (CPUC)
1-800-848-5580
www.cpuc.ca.gov

**Enforcement Information:**
California Highway Patrol (CHP)
1-916-843-3400
www.chp.ca.gov

**California Insurance Requirements**
California Public Utilities Commission (CPUC)
1-800-848-5580
www.cpuc.ca.gov

**Household Goods Carriers, Motor Carrier of Passengers** (tour buses)
California Public Utilities Commission (CPUC)
1-800-848-5580
www.cpuc.ca.gov

**Road Conditions**
California Department of Transportation (Caltrans)
1-800-427-7623
www.dot.ca.gov/hq/roadinfo

**California Fuel Trip Permit (CFTP) Services**
You may purchase California Fuel Trip Permits (CFTP) online using online services at www.cdtfa.ca.gov or in person at any of our field offices.
Carriers may also obtain a CFTP from the DMV.
If you would like to come into our Motor Carrier Office in West Sacramento to pickup a CFTP, or if you have any questions concerning the CFTP, please contact the Motor Carrier Office at 1-916-373-3008 or toll-free 1-800-400-7115 (TTY:711); from the main menu, select the option *Special Taxes and Fees* followed by the *Use Fuel Tax* option.