

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, and
 - Other information as required by IFTA.
- Maintain these records for a period of four years from the due date of your IFTA Quarterly Fuel Use Tax Return (return) or the date the return was filed, whichever is later.
- Report your travel and fuel purchases for each QMV on your return.
- Complete and file your return on or before the due date for each reporting period.
- Pay amounts due on or before the due date of the return or billing.
- Display an IFTA decal on each side of the cab of each of your QMVs.
- Carry a copy of your IFTA license in the cab of each of your QMVs.

When obtaining your IFTA license, it is important you understand your obligations to avoid any possible adverse actions. If you do not fulfill your obligations under your CDTFA-442-IFTA, *International Fuel Tax Agreement License*, you will be subject to one or more actions by the California Department of Tax and Fee Administration (CDTFA):

- Failure to file your return, make records available, or provide adequate records for an audit may result in an assessment based on an estimation of the fleet’s true liability. In doing so, we may base our estimate on your history, licensees with similar operations, industry averages, or other records available from third parties. We may also use figures of 4.00 miles per gallon and 30,000 traveled miles per QMV per calendar quarter to calculate the tax liability. We will add penalties and interest to this total. In addition, no credit for tax-paid fuel will be allowed.
- If you do not file your return on time, you will be subject to penalties and interest.
- Failure to pay amounts due on or before the due date of a return or billing may result in the withholding of refunds due. Failure to pay assessments may result in impoundment of your QMV.
- CDTFA may sell the impounded QMV to collect the amounts due.
- If you do not display your 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 your IFTA decals or possess a valid CDTFA-123, *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 twenty-five percent (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.

Note: You are responsible for all 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 on time, 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 CDTFA. Failure to comply with these provisions will be grounds for revocation of your license in all member jurisdictions.

For our privacy policy and notice, visit our webpage at www.cdtfa.ca.gov/privacy.htm, or go to www.cdtfa.ca.gov/formspubs/forms.htm and search for [CDTFA-324-GEN-WEB](#), *Privacy Notice—Website—No Action Needed*.

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.**

NAME <i>(please print)</i>	EMAIL ADDRESS	ACCOUNT NUMBER	
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 [publication 50](#), *California IFTA—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 our Motor Carrier Office, P.O. Box 942879, Sacramento, CA 94279-0065, or by calling our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.