

**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, and,
 - Other information as required by our agency.
- You must file [CDTFA-501-DI](#), *Interstate User Diesel Fuel Tax Return*, including:
 - Maintain records for a period of four years from the due date or the date the return was filed, whichever is later,
 - Report your travel and fuel purchases for each QMV,
 - Complete and file on or before the due date for each reporting period,
 - Pay amounts due on or before the due date of the return or billing, and
 - File by the due date, or you will be subject to penalty and interest.
- You must carry a copy of [CDTFA-442-DI](#), *California Interstate User Diesel Fuel Tax License*, in each of your QMVs.

If you do not fulfill your responsibilities under your license, you will be subject to one or more actions by us:

- Failure to file a 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 or a reduction in reported miles per gallon by twenty percent (20%), 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.
- Failure to pay assessments may result in impoundment of your QMV. We may sell the impounded QMV to collect amounts due.
- If you do not possess a copy of your license or a valid [CDTFA-123](#), *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 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 us.

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 California Interstate User Diesel Fuel Tax.

NAME (please print)		ACCOUNT NUMBER	
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 on our website at www.cdtfa.ca.gov, Diesel Fuel Tax Law. 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.