



Welcome to California. There are some important vehicle licensing and permit rules you must follow when operating certain vehicles in our state. In general, you must have a fuel permit or license to operate the following vehicles in California:

- Diesel-powered vehicles used in interstate commerce.
- Vehicles powered by liquefied petroleum gas (LPG), dimethyl ether (DME), dimethyl ether-liquefied petroleum gas blends (DME-LPG blends), liquid natural gas (LNG), compressed natural gas (CNG), or certain alcohol fuels.

If you operate the above vehicles on a public highway in California without a required permit or license, you are subject to fines and penalties, and your vehicle could be impounded.

### Diesel-Powered Vehicles Used in Interstate Commerce

You need a permit or license to operate a diesel-powered vehicle in California if the vehicle operates both in California and in another state or country, and has one of the following:

- Two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms,
- Three or more axles regardless of weight,
- A combined weight exceeding 26,000 pounds or 11,797 kilograms gross vehicle weight when used in combination (for example, a tractor-trailer combination).

You do not need a fuel permit or license to operate a diesel-powered vehicle driven *solely* in California. Likewise, you do not need a fuel permit or license for a diesel-powered recreational vehicle, such as a motor home or a pickup truck with a camper if the vehicle is not used in connection with a business operation.

If your vehicle qualifies, you must have **one** of the following:

- An IFTA (International Fuel Tax Agreement) License.
- A California Fuel Trip Permit.
- An Interstate User Diesel Fuel Tax License.

Please see reverse side of this publication for more information on each permit and license.



### Vehicles Powered by LPG, DME, DME-LPG Blends, LNG, CNG, or Certain Alcohol Fuels

In general, you must have a fuel permit or license to operate a vehicle on public roads in California if the vehicle is powered by liquefied petroleum gas (LPG), dimethyl ether (DME), dimethyl ether-liquefied petroleum gas blends (DME-LPG blends), liquid natural gas (LNG), compressed natural gas (CNG), or certain alcohol fuels.

You do not need a permit or license for the following exempt vehicles:

- A privately operated passenger vehicle
- A commercial vehicle with an unladen weight of less than 7,000 pounds
- A privately operated two-axle truck that you have rented or leased for a period of 30 days or less

*Please note:* You must pay use fuel tax to your vendor when you purchase fuel for the exempt vehicles listed above. If you do not, you must have a fuel permit or license to operate the vehicle on a public road in this state.

If your vehicle qualifies, you must have **one** of the following:

- A User Use Fuel Tax Permit.
- An IFTA License.  
*Please note:* To qualify for an IFTA License, your vehicle must be used in interstate commerce and meet the weight requirements previously listed for diesel-powered vehicles.
- A California Fuel Trip Permit.

### California Fuel Permits and Licenses

For information regarding any of the permits or licenses discussed in this publication, visit the following webpages: [Tax Guide for International Fuel Tax Agreement \(IFTA\) and Diesel Fuel Interstate User](#) or our [Use Fuel Tax Guide](#).

The following publications are also available for download:

- [Publication 50, Guide to the International Fuel Tax Agreement](#)
- [Publication 12, California Use Fuel Tax: A Guide for Vendors and Users](#)

To download a publication, please visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

If you have questions, call our Customer Service Center at

**1-800-400-7115 (CRS:711)**

From the main menu select the option *Special Taxes and Fees*, followed by the Motor Carrier Office option.

Please see the reverse side of this publication for more information on each permit and license.

As described on page 1, you may be required to have one of the following permits or licenses to operate your vehicle in California:

### IFTA License

You can obtain this license if you operate your vehicle in California and any other U.S. state or Canadian province that is a member of the International Fuel Tax Agreement (IFTA). An IFTA license allows you to file one tax report for travel in all member jurisdictions. To qualify for an IFTA license, your vehicle must meet the weight requirements listed on the reverse side of this publication. For information regarding California's IFTA Program, please download [publication 50, California IFTA: Guide to the International Fuel Tax Agreement](#), or [publication 50A, Introduction to the International Fuel Tax Agreement](#).



### California Fuel Trip Permit

This permit is for certain vehicles that make occasional trips into California. To qualify for the California Fuel Trip Permit, your vehicle must meet the weight and other

requirements listed on the reverse side of this publication. It allows out-of-state registered vehicles to enter and travel in California for up to four consecutive days without obtaining a license for fuel tax purposes. This permit also allows California registered vehicles to reenter California after traveling out of state if they are unlicensed for fuel tax purposes.

A California Fuel Trip Permit must be obtained, and all required information must be entered on the permit prior to entering or reentering the state. The fee for issuance of a California Fuel Trip Permit is \$30.00.

You can purchase a permit online from our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) by selecting *Login/Register* and under *Registration*, select *Request a Fuel Trip Permit*. Our online services are available 24 hours a day. Most applicants will be able to print their permit immediately after they submit their application.

To purchase a California Fuel Trip Permit in person, please visit our Motor Carrier Office or any [CDTFA Office](#).

Our offices are open Monday through Friday from 8:00 a.m. to 5:00 p.m., except state holidays.

### Interstate User Diesel Fuel Tax License

This license is issued only to persons who operate diesel-powered vehicles and whose interstate travel is restricted to Mexico and California, or to persons who are not based in an IFTA jurisdiction.

### User Use Fuel Tax Permit

This permit is issued to vehicles operated by LPG, DME, DME-LPG blends, LNG, CNG, or certain alcohol fuels. You must file tax returns with us to report payment of the use fuel tax. You may need a permit even if you are located outside California and temporarily operate the vehicle in the state. For more information, please see [publication 12, California Use Fuel Tax: A Guide for Vendors and Users](#).



**FOR ADDITIONAL INFORMATION OR ASSISTANCE, PLEASE TAKE ADVANTAGE OF THE RESOURCES LISTED BELOW.**

### Customer Service Center 1-800-400-7115 (CRS:711)

Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. In addition to English, assistance is available in other languages.

### Internet [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

You can visit our website for additional information—such as laws, regulations, forms, publications, industry guides, and policy manuals—that will help you understand how the law applies to your business.

You can also verify a permit, license, or account on our website (see [Verify a Permit, License, or Account](#)).

Multilingual versions of publications are available on our website at

[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). Another good resource—especially for starting businesses—is the California Tax Service Center at [www.taxes.ca.gov](http://www.taxes.ca.gov).

### Bulletins and Newsletters

We publish a quarterly *Tax Information Bulletin* (TIB) and an annual *Special Taxes and Fees Newsletter*. These include articles on the application of law to specific types of transactions, announcements regarding new and revised publications, and other articles of interest. You can find current TIBs and newsletters on our website. You may also [sign up](#) to receive email notifications when new TIBs and newsletters are posted to our website.

### Free Classes, Seminars, and Tutorials

We offer [free workshops](#) to help new IFTA carriers understand their rights and responsibilities as an IFTA licensee.

We also offer [online seminars](#), and [video tutorials](#) for help using our online services system, including filing your return. Some classes are offered in multiple languages. If you would like further information on specific classes, please call our [Motor Carrier Office](#).

### Written Tax Advice

For your protection, it is best to get tax advice in writing. You may be relieved of tax, penalty, or interest charges that are due on a transaction if we determine that we gave you incorrect written advice regarding the transaction and that you reasonably relied on that advice in failing to pay the proper amount of tax. 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 transaction.

For written advice on general tax and fee information, please visit our website at [www.cdtfa.ca.gov/email/](http://www.cdtfa.ca.gov/email/) to email your request.

You may also send your request in a letter. For written advice on IFTA, send your request to: Program Administration Branch, MIC:31, California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279-0031.

### Taxpayers' Rights Advocate

If you would like to know more about your rights as a taxpayer or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), please see [publication 70, Understanding Your Rights as a California Taxpayer](#), or contact the [Taxpayers' Rights Advocate Office](#) for help at 1-916-324-2798 or 1-888-324-2798. Their fax number is 1-916-323-3319.

If you prefer, you can write to: Taxpayers' Rights Advocate, MIC:70, California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279-0070.

### Questions Related to IFTA

You may contact our Motor Carrier Office for more information about IFTA requirements or questions regarding how to complete your IFTA return.

Motor Carrier Office  
California Department of  
Tax and Fee Administration  
1030 Riverside Parkway, Suite 125  
West Sacramento CA 95605-1527  
Telephone: 1-916-309-0900  
Fax: 1-916-373-3070

### International Fuel Tax Agreement Manuals

[Articles of Agreement](#)

[Audit Manual](#)

[Procedures Manual](#)

### Business Tax Law Guide, Regulations, Publications, Forms, and Industry Guides

#### Lists vary by publication

Selected [regulations](#), [forms](#), [publications](#), and [industry guides](#), that may interest you are listed below.

Spanish versions of certain publications are also available online.

### Business Tax Law Guide

[Diesel Fuel Tax Law](#)

[Use Fuel Tax Law](#)

### Regulations

[Diesel Fuel Tax Regulations](#)

[Use Fuel Tax Regulations](#)

### Publications

[12, California Use Fuel Tax: A Guide for Vendors and Users](#)

[17, Appeals Procedures Sales and Use Taxes and Special Taxes and Fees](#)

[50, California IFTA – Guide to the International Fuel Tax Agreement](#)

[50-A, California IFTA – Introduction to the International Fuel Tax Agreement](#)

[50-AS, California IFTA – Introduction to the International Fuel Tax Agreement, Spanish](#)

[51, Resource Guide to Tax Products and Services for Small Businesses](#)

[51-S, Resource Guide to Tax Products 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, Penalties, and Collection Cost Recovery Fee](#)

[76, Audits](#)

[76-S, Audits, Spanish](#)

[84, Do You Need a California Fuel Permit or License?](#)

[117, Filing a Claim for Refund](#)

[117-S, Filing a Claim for Refund, Spanish](#)

[201, Special Taxes and Fees Newsletter](#)

[439, Online Services](#)

### Forms

[CDTFA-50, Acknowledgement of Licensee Responsibilities Under the International Fuel Tax Agreement](#)

[CDTFA-82, Authorization for Electronic Transmission of Data](#)

[CDTFA-82-S, Authorization for Electronic Transmission of Data, Spanish](#)

[CDTFA-345-SP, Notice of Business Change Special Taxes and Fee Accounts](#)

[CDTFA-392, Power of Attorney](#)

[CDTFA-392-S, Power of Attorney, Spanish](#)

[CDTFA-416, Petition for Redetermination](#)

[CDTFA-416-S, Petition for Redetermination, Spanish](#)

[CDTFA-5235, IFTA Jurisdiction Schedule](#)

### Industry Guide

[Tax Guide for International Fuel Tax Agreement \(IFTA\) and Diesel Fuel Interstate User](#)

### Tax Evasion Hotline

We have established a toll-free number you may use to report suspected tax evasion: 1-888-334-3300.

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

### Other Related Agencies

The CDTFA is the Department 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.

Bureau of Household Goods and Services (BHGS)  
[www.bhgs.dca.ca.gov](http://www.bhgs.dca.ca.gov)

California Air Resources Board  
[www.arb.ca.gov](http://www.arb.ca.gov)

California Highway Patrol (CHP)  
[www.chp.ca.gov](http://www.chp.ca.gov)

California Department of Motor Vehicles (DMV)  
[www.dmv.ca.gov](http://www.dmv.ca.gov)

California Department of Transportation (Caltrans)  
[www.dot.ca.gov](http://www.dot.ca.gov)

California Public Utilities Commission (CPUC)  
[www.cpuc.ca.gov](http://www.cpuc.ca.gov)

International Fuel Tax Association (IFTA, Inc.)  
[www.iftach.org](http://www.iftach.org)

Federal Motor Carrier Safety Administration (FMCSA)  
[www.fmcsa.dot.gov](http://www.fmcsa.dot.gov)

*Please note:* This publication summarizes the law and applicable regulations in effect when the publication was written. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text in this publication and the law, decisions will be based on the law and not on this publication.

