



CALIFORNIA STATE BOARD OF EQUALIZATION

**INTERNATIONAL FUEL TAX AGREEMENT
(IFTA) LICENSE**

Registration Year 2009
Expiration Date 12/31/2009

IFTA ACCOUNT NUMBER CA953474476

BOE ACCOUNT NUMBER IF MT 59000595

This license is valid until the expiration date above unless canceled or revoked before that date.

A copy of this license must appear in each qualified motor vehicle.

THOMAS GRAY & ASSOCIATES INC
1205 W BARKLEY AVE
ORANGE CA 92868-1214

915399 - 915403

THIS LICENSE IS NON-TRANSFERABLE.

FOR GENERAL TAX QUESTIONS PLEASE TELEPHONE OUR INFORMATION CENTER AT 800-400-7115.

FOR INFORMATION ON YOUR RIGHTS, CONTACT THE TAXPAYERS' RIGHTS ADVOCATE OFFICE AT 888-324-2798 OR 916-324-2798.

BOE-442-IFTA REV. 3 (2-05)

Above is your International Fuel Tax Agreement (IFTA) license. This license is issued by the California State Board of Equalization (Board) under the terms of the International Fuel Tax Agreement (IFTA). This license is valid for qualified motor vehicles operated by the licensee in all IFTA jurisdictions.

This license, or an exact copy of this license, must be carried in the cab of each qualified motor vehicle registered under the California IFTA program. Along with this license, each vehicle must display one set of valid California IFTA decals on the exterior portion of the truck's cab; one decal on each side. In lieu of the IFTA decals, a valid California International Fuel Tax Agreement (IFTA) Temporary Decal Permit (form BOE-442-T) may be carried in the cab of the vehicle.

If you do not carry a copy of the IFTA license or do not display the IFTA decals in the required locations on the vehicle(s) (or carry in the cab a valid California IFTA Temporary Decal Permit), it will subject the vehicle operator to the requirement to purchase a fuel trip permit, issuance of a citation and/or imposition of a fine, and possible seizure and sale of the vehicle.

As a holder of this license, you accept certain responsibilities. You must keep adequate records that document the amount of fuel purchased, used, or stored; the amount of fuel tax paid; any fuel use that is exempt from tax; and the number of miles your qualified motor vehicle(s) operated in all IFTA and non-IFTA jurisdictions. Generally, you must keep records for four years.

You must file an IFTA Quarterly Fuel Use Tax Report (form IFTA-100/101) no later than the last day of the month following the quarterly reporting period. You must file your report with the exact miles traveled and gallons consumed during the reporting period. You must file your quarterly report even if you did not purchase any fuel or operate your vehicles in any IFTA jurisdiction during the reporting period.

Your license is valid only for the entity named and type of ownership specified (for example, sole proprietorship, corporation, partnership, limited liability company, etc.). You should notify the Board immediately if you make ownership changes, sell your business, stop operating, or otherwise close your California IFTA license account. Upon closure of your account, you must destroy this license and all copies and remove all related decals issued by the California State Board of Equalization from your vehicles.

This license is valid only if issued by the California State Board of Equalization. Any agent or other person who alters or otherwise produces unauthorized fuel tax credentials is creating fraudulent documents, the use of which may result in civil liability, criminal prosecution or revocation of the license.

If you have any questions, please call the Fuel Taxes Division at 916-322-9669 or Information Center at 800-400-7115. You may also write to the State Board of Equalization; Fuel Taxes Division MIC:65; PO Box 942879; Sacramento, CA 94279-0065. For general information, visit our website at www.boe.ca.gov.

If you would like to know more about your rights as a taxpayer, or if you are unable to resolve an issue with the Board, please contact the Taxpayers' Rights Advocate office for help by calling 888-324-2798 or 916-324-2798. Their fax number is 916-323-3319.

STATE BOARD OF EQUALIZATION
Fuel Taxes Division

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA)
MEMBER JURISDICTIONS**

Your Year 2009 International Fuel Tax Agreement credentials (license and decals) are valid in the following member jurisdictions as of January 01, 2009

Alabama	North Carolina
Arizona	North Dakota
Arkansas	Ohio
California	Oklahoma
Colorado	Oregon
Connecticut	Pennsylvania
Delaware	Rhode Island
Florida	South Carolina
Georgia	South Dakota
Idaho	Tennessee
Illinois	Texas
Indiana	Utah
Iowa	Vermont
Kansas	Virginia
Kentucky	Washington
Louisiana	West Virginia
Maine	Wisconsin
Maryland	Wyoming
Massachusetts	
Michigan	Canadian Provinces
Minnesota	Alberta
Mississippi	British Columbia
Missouri	Manitoba
Montana	New Brunswick
Nebraska	Newfoundland
Nevada	Nova Scotia
New Hampshire	Ontario
New Jersey	Prince Edward Island
New Mexico	Quebec
New York	Saskatchewan

NON-IFTA JURISDICTIONS:

Your credentials are not valid in jurisdictions that are not members of the International Fuel Tax Agreement (IFTA). You must continue to follow the procedures and file the fuel tax returns required by the following non-IFTA jurisdictions:

United States:	Canada:	Mexico:
Alaska	Yukon Territory	All states
Hawaii	Northwest Territory	Federal District
District of Columbia	Nunavut	



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0065
916-322-9669 • FAX 916-323-4404
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU, Ph.D.
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

THOMAS GRAY & ASSOCIATES INC
1205 W BARKLEY AVE
ORANGE CA 92868-1214

Account: IF MT 59000595
Valid: January 01, 2009
Expires: December 31, 2009
Decal Number(s): 915399 - 915403

Dear IFTA Licensee:

Enclosed are your International Fuel Tax Agreement (IFTA) credentials which include an IFTA license and IFTA decals. Your credentials are valid for the period shown above unless canceled, suspended, or revoked prior to the expiration date.

IFTA License

Please verify the information printed on your license. If you find a mistake, contact our office immediately so that we may send you a corrected license. **You must photocopy the license and carry a copy in each qualified motor vehicle that you operate in IFTA jurisdictions.**

IFTA Decals

One set of decals is enclosed for each qualified motor vehicle that you operate in IFTA jurisdictions (based on the decal order and fees paid with your application). The decals are not vehicle-specific. You may use any set of decals on any of your qualified motor vehicles.

You must place one decal on 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. Before applying the decals, clean the surface and dry thoroughly. The decals must be applied to a clean, smooth, wax-free surface at moderate temperature. Peel the decals from the paper backing and rub firmly until all air bubbles and wrinkles are removed and the edges are sealed. **Do not place your new IFTA decals over your prior year's decals.**

NOTE: An interstate carrier who operates a qualified motor vehicle in IFTA jurisdictions without valid IFTA credentials (a copy of your IFTA license and current decals attached to the vehicle, or an IFTA temporary permit) or a valid fuel trip permit may be subject to citations and/or fines. You may also be required to purchase fuel trip permits to travel into or through each member jurisdiction. The penalty in California for failure to carry valid IFTA credentials or a fuel trip permit is at least \$100, but may be the greater of 25% of the amount of tax determined to be due or \$500. Your vehicle may be seized and will not be released until you pay all tax, penalty, interest, and costs incurred in connection with the impound and storage of the vehicle.

If you have any questions, please call the Fuel Taxes Division at 916-322-9669 or Information Center at 800-400-7115, Monday through Friday, between the hours of 8:00 a.m. and 5:00 p.m. (Pacific Time).

STATE BOARD OF EQUALIZATION

Fuel Taxes Division

Enclosures

99



89



79



69



69

