



CALIFORNIA STATE BOARD OF EQUALIZATION

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

Registration Year 2008  
Expiration Date 12/31/2008

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

814853 - 814857

**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](http://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 2008 International Fuel Tax Agreement credentials (license and decals) are valid in the following member jurisdictions as of January 01, 2008

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	<b>Canadian Provinces</b>
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	