

**AUTHORIZATION TO SELL FUEL  
WITHOUT COLLECTING USE FUEL TAX**

VENDOR NAME		VENDOR PERMIT NUMBER
BUSINESS ADDRESS (number and street)		TELEPHONE NUMBER (     )
CITY	STATE	ZIP CODE
USER NAME (name of individual or business entity using the fuel)		USER PERMIT NUMBER
BUSINESS ADDRESS (number and street)		TELEPHONE NUMBER (     )
CITY	STATE	ZIP CODE

This document authorizes the above-named fuel vendor to sell and deliver fuel into the fuel supply tanks of a vehicle without collecting California use fuel tax. This authorization to sell fuel without collecting use fuel tax is valid only when the user specifies that they qualify for one of the exemptions below, in accordance with California Use Fuel Tax Law, and signs the certificate certifying his or her eligibility to purchase fuel without payment of tax to the vendor.

AUTHORIZED SIGNATURE (BOE representative)	DATE
TITLE	

**CERTIFICATE OF USER**

I hereby certify that:

I hold a valid California Use Fuel Tax permit shown above. All fuel I purchase from the above-named vendor, delivered by the vendor into my vehicle fuel tanks, will be used for the following purpose (*check one*) and:

- INTERSTATE USER:** is used to propel the vehicles both inside and outside the State of California, and I have provided the BOE with documentation that payment of California use fuel tax to vendors would consistently result in substantial overpayment of the tax, based on my vehicles' fuel consumption in this state. (sections 8607 and 8732 of the Revenue and Taxation Code (R&TC) and Use Fuel Tax Regulation 1319)
- OPERATIONS OFF THE HIGHWAY:** is used to propel the vehicles off-highway in the State of California, and I have provided the BOE with documentation evidencing my off-highway use of fuel. (sections 8607 and 8653 of the R&TC and Use Fuel Tax Regulation 1320)
- TRANSIT DISTRICT:** is used to propel the vehicles of a local transit or pupil transportation service. In addition, I agree to report and pay a tax of one cent on each gallon of use fuel used in the vehicles by a local transit or pupil transportation service. I agree that all other fuel used to operate motor vehicles in operations other than in a local transit or pupil transportation service will be reported by me and taxed at the full rate in effect at the time of use. (sections 8655 and 8732 of the R&TC and Use Fuel Tax Regulation 1319)

USER NAME (name of individual or business entity using the fuel)	DATE
AUTHORIZED SIGNATURE AND TITLE (owner, officer, manager, partner)	EMAIL ADDRESS

**Mail completed form to:**

**Motor Carrier Section, MIC:65, State Board of Equalization, PO Box 942879, Sacramento, CA 94279-0065 or email to [BOEUFT@boe.ca.gov](mailto:BOEUFT@boe.ca.gov). If you have any questions, please contact the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.**