

**A Certificate of Excise Tax Clearance is *not* required on the transfer of
a commercial vehicle powered by diesel or gasoline.**

If you are in the process of transferring registration on a commercial vehicle over 7,000 pounds (unladen weight) which is powered by liquefied petroleum gas (LPG), liquefied natural gas (LNG), compressed natural gas (CNG) or alcohol fuels, you need a Certificate of Excise Tax Clearance from the State Board of Equalization in order to complete the transfer with the Department of Motor Vehicles.

To obtain a Certificate of Excise Tax Clearance, you **must** complete this form (BOE-329). **Please be careful when completing the form to provide all the information requested and attach copies of any documents required. Do not send originals.** Lack of proper documentation may cause delays in processing your request. In any event, allow 10 days for receipt of your certificate.

Copies of the following documents are required to obtain the Certificate of Excise Tax Clearance:

Proof of Registration by one of the following:

- Current registration,
- Certificate of ownership (pink slip), *or*
- Certificate of title or origin (out-of-state vehicles)

Proof of Selling Price and Date of Sale by one of the following:

- Bill of sale signed by the seller, *or*
- Purchase contract, *or*
- Sales agreement

Transfers of leased vehicles, vehicles not in operation, or repossessions require documentation in addition to the items listed above.

Leased Vehicles

- Copy of lease agreement to determine the responsibility for payment of the use fuel tax.

Non-operation

- If the vehicle was not in operation, the seller or agent of the seller must complete and sign a form BOE-28, *Certification as to Use of Equipment*, which will be provided to you upon request.

Repossession

- Contact the Motor Carrier Section in Sacramento to determine if additional documentation is needed.

Remember, the burden is upon the applicant to clearly demonstrate that all applicable use fuel taxes have been paid. If you are not able to provide all the documentation required, please contact the Motor Carrier Section.

Your completed form with copies of supporting documents should be mailed to:

MOTOR CARRIER SECTION MIC:65
STATE BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO CA 94279-0065

If you have any questions regarding specific vehicle transfers, please telephone the Motor Carrier Section at 916-322-9669.

REQUEST FOR CERTIFICATE OF EXCISE TAX CLEARANCE

A Certificate(s) of Excise Tax Clearance is required under the provisions of the Use Fuel Tax Law for the transfer of registration of the vehicle(s) described below. Please **attach copies** of the **front and back** of the **certificate(s) of registration and bill(s) of sale**. In addition, if the vehicle(s) was leased, attach a copy of the **lease agreement(s)** and give the name of the **permit holder** and **number** under which fuel used in the vehicle(s) was reported.

MAKE (if additional space is needed, attach list)	YEAR	ENGINE OR IDENTIFICATION NUMBER	LICENSE NUMBER	SELLING PRICE (include value of trade-in)	BOARD USE ONLY (USE TAX)

The equipment listed above was SOLD REPOSSESSED TRADED OTHER ON (date) _____

REGISTERED OWNER'S (SELLER'S) NAME _____ STREET ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

OWNER'S (SELLER'S) USE FUEL TAX PERMIT NUMBER _____ SELLER'S TELEPHONE NUMBER
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If sold to a dealer, enter DMV Dealer Number: _____

If sold to a private party, enter the following information:

PURCHASER'S NAME _____ STREET ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

PURCHASER'S USE FUEL TAX PERMIT NUMBER _____ PURCHASER'S TELEPHONE NUMBER
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When taxes accruing against the vehicle(s) described above have been paid or secured, the Certificate of Excise Tax Clearance should be mailed to:

NAME (please print) _____

STREET ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

COMMENTS _____

TAX CLEARANCE REQUESTED BY (print your name) _____ TELEPHONE NUMBER
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SIGNATURE _____ DATE _____

BOARD USE ONLY

ATTACHMENTS <input type="checkbox"/> Current Registration, Pink Slip or DMV Printout of Prior Ownership, or Certificate of Ownership <input type="checkbox"/> Bill of Sale with Date of Sale <input type="checkbox"/> Lease Agreement <input type="checkbox"/> Finance/Purchase Contract or Lienholder <input type="checkbox"/> Non-operation Completed and Signed <input type="checkbox"/> Certificate of Repossession	DELINQUENCY <input type="checkbox"/> Use Fuel Tax \$ _____ <input type="checkbox"/> \$500 Penalty <input type="checkbox"/> Use Fuel Tax Returns (list) _____ _____ _____ _____	PREPARED BY _____
		APPROVED BY (signature) _____
		DATE _____
		BOE-1138 PRESS NUMBER _____