

CALIFORNIA INTERNATIONAL FUEL TAX AGREEMENT

California Department of Tax and Fee Administration 1030 Riverside Parkway, Suite 125 West Sacramento, CA 95605

IFTA LICENSE NOT TRANSFERABLE Effective Date

January 1, 2025

Expiration Date

December 31, 2025

Motor Carrier Account

213-512832

Control Number

5046530 - 5046566

IFTA License Number CA33059378500

RUST & SONS TRUCKING, INC 15353 OLE HWY 80 EL CAJON CA 92021

THIS LICENSE IS ISSUED UNDER THE TERMS OF THE INTERNATIONAL FUEL TAX AGREEMENT AND IS VALID FOR VEHICLES OPERATED BY THE LICENSEE IN ALL IFTA JURISDICTIONS COTFA-442-IFTA REV. 7 (8-19)

A COPY OF THIS LICENSE MUST APPEAR IN EACH MOTOR VEHICLE

This license, or an exact copy of this license, must be carried in the cab of each qualified motor vehicle registered under the California International Fuel Tax Agreement (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 CDTFA-442-T, *IFTA Temporary Decal Permit*, 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 Return no later than the last day of the month following the quarterly reporting period. You must file your quarterly return even if you did not purchase any fuel or operate your vehicle(s) in any IFTA jurisdiction during the reporting period. To file your return, please visit our website.

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 California Department of Tax and Fee Administration (CDTFA) 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, all copies, and remove all related decals issued by the CDTFA from your vehicle(s).

This license is valid only if issued by the CDTFA. 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 our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays. You may also write to the CDTFA at the address listed above. For general information, visit our website at www.cdtfa.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 CDTFA, please contact the Taxpayers' Rights Advocate Office for help by calling 1-888-324-2798 or by faxing 1-916-323-3319.

As authorized by law, information provided by an applicant for a license may be disclosed to other government agencies.