

Notice of Inspection

**CALIFORNIA STATE BOARD
OF EQUALIZATION**
450 N STREET
SACRAMENTO, CA 95814

Inspection for Dyed Diesel Fuel

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DAVID J. GAU

BOE WEBSITE AND
BOARD MEMBER CONTACT
INFORMATION
www.boe.ca.gov

TAXPAYER INFORMATION
SECTION
1-800-400-7115

TTY
711

TAXPAYERS' RIGHTS
ADVOCATE
1-888-324-2798

Your vehicle fuel tank and/or bulk storage tanks are being inspected for dyed diesel fuel. While this inspection may be inconvenient, you are required by state law to comply. If you refuse to allow us or employees of other government agencies acting on our behalf to inspect your vehicle tanks or remove fuel samples, you may be subject to a \$1,000 penalty.

Using dyed diesel fuel to power vehicles on roads and highways is against state and federal law. If we find that you are using dyed diesel fuel to power a vehicle on a California road or highway, you may be subject to a penalty of \$10 per gallon of dyed diesel fuel, or \$1,000, whichever is more. If you were previously penalized for using dyed diesel fuel in a highway vehicle, the penalty amount will be multiplied by the total number of violations.

You will also be required to pay any fuel tax and interest due. We will mail you a bill detailing the amount of penalty, tax, and interest you owe.

In addition, we will notify the Internal Revenue Service (IRS) if we find dyed diesel fuel in your tanks. The IRS may assess you additional penalties under federal law.

For more information, please contact:

State Board of Equalization
Special Taxes and Fees
PO Box 942879
Sacramento, CA 94279-0048