Click here to START or CLEAR, then hit the TAB button

WASHINGTON STATE DEPARTMENT OF LICENSING

Dyed Diesel User Application

Use this form to apply for a Dyed Diesel User license from the International Fuel Tax Agreement (IFTA) unit. As a first time user, read all the instructions on the following page. Once you have completed the application, mail to the address below. We will contact you after we have processed the application. Send this completed form to:

Prorate and Fuel Tax IFTA Unit
Department of Licensing
PO Box 9228
Olympia WA 98507-9228

Fax: (360) 570-7829 or (360) 570-7839

Please read instructions before continuing

Application type ☐ Original ☐ Address change ☐ Reinstatement		
Business type ☐ Government ☐ Nonprofit educational organization ☐ Other _____		
TIN		
PRINT or TYPE Legal name		
Contact name		
Contact (Area code) Telephone number	(Area code) Fax number	Email
Physical address, City, State, ZIP code		
Mailing address, City, State, ZIP code		
Address of location of records, City, State, ZIP code		

I certify under penalty of perjury under the laws of the state of Washington that the foregoing is true and correct.

_____
PRINT or TYPE name

_____
Title

X **When you have completed this form, please print it out and sign here.**

_____
Date and place

_____
Signature

Office use only		
Account number	Initials	Date

We are committed to providing equal access to our services.
If you need accommodation, please call (360) 664-1858 or TTY (360) 664-0116.

WASHINGTON STATE DEPARTMENT OF LICENSING

Dyed Diesel User Application

Instructions

The Dyed Diesel section is to be completed by the applicant.

Application type:	check only one box
Business type:	check only one box
Legal name:	your legal name
TIN:	your Taxpayer Identification number
Contact name, telephone, fax, and email address:	these sections must be completed
Physical address:	address where your business is located and may be different from your mailing address
Mailing address:	United States Postal Service (USPS) address
Location of records:	address where you keep your records
Sign and date the application:	this section must be completed so the application may be processed.

Additional information

Definitions

Dyed diesel fuel has red dye added to identify it as not having federal or state fuel taxes included in the cost. Other names commonly used for dyed diesel are: marked fuel, farm fuel, “red dyed” diesel.

Using dyed diesel

This license allows approved government agencies and organizations to use dyed diesel or biodiesel when operating licensed motor vehicles on public roadways. Some examples of approved users are:

- Public school districts
- Nonprofit educational organizations
- Government agencies

Unlawful use

It is unlawful to use dyed diesel in vehicles that drive on Washington State public roadways or highways unless you have a Dyed Diesel User license. Examples of unlawful use include:

- Using a licensed vehicle with dyed diesel and you don’t have the Dyed Diesel User license.
- Fueling a licensed vehicle with dyed diesel from your bulk storage tank (both the vehicle and the tank are subject to penalties) and you aren’t licensed properly.
- Operating farm vehicles, registered with “Q” decal, with dyed diesel beyond the allowed radius.
- Using a farm licensed vehicle registered in Canada and filled with “marked fuel” on United States highways.

Penalties for unlawful use of dyed diesel

Each violation will result in a fine of $10 a gallon or $1,000, whichever is greater. For example,

- If you have three licensed vehicles, each with a 20-gallon capacity, you may be fined $3,000.
- If you use a 150-gallon dyed diesel slip tank or bulk storage tank that you use to fuel a highway licensed vehicle, you may be fined $1,500 for the bulk storage tank and $1,000 for the fuel in the vehicle tank.

Cancellation and revocation

- Current Dyed Diesel User licensees may cancel their license at any time by marking a current tax return in the “cancel license” section, pay any taxes owed, and adding the effective date.
- A revocation of a Dyed Diesel User license will occur for failing to file a quarterly tax return or for not paying your fuel taxes. We will send you a “Notice of Intent to Revoke” letter and you will have 20 days from the date of the letter to submit your return and any applicable payment. When you are in a “revoked” status, you cannot operate your vehicle with dyed diesel.
- To reissue your revoked or cancelled license, you will need to complete the following:
  - submit a new Dyed Diesel User License Application
  - submit all tax returns due
  - pay any unpaid taxes for each license
  - include $100 reinstatement fee for all revoked licenses

Record keeping
You must keep your dyed diesel records for five years from the date the tax return was due or filed, whichever is later.

Investigation and enforcement is conducted by the Fuel Tax Evasion Unit
This is a partnership between the Department of Licensing and the Washington State Patrol (WSP). This unit investigates fuel tax evasion, and takes phone calls from a tip line 1-800-497-FUEL (3835).

WSP enforcement
WSP will conduct “dips” to check fuel tanks for dyed fuel and determine if the operator is using the fuel illegally. If a violation occurs, the operator will receive a fine, which may appear on their record as a felony or misdemeanor.

More information about dyed diesel
Visit our website at www.dol.wa.gov, fuel tax, Dyed Diesel, or under Fuel Licenses, Dyed Diesel User.

IFTA contact information
IFTA unit’s telephone number is (360) 664-1858

Olympia office location
Prorate and Fuel Tax Services
405 Black Lake Blvd, Bldg 2
Olympia WA 98507