

Important Notice

October 2004

2005 International Fuel Tax Agreement (IFTA) Renewal

Your 2004 IFTA license and decals will expire on December 31, 2004. You must complete and submit the enclosed application (Form IFTA-11, *New York State International Fuel Tax Agreement (IFTA) License Renewal Application*) to get your 2005 IFTA license and decals for your qualified motor vehicles. To ensure that you receive your 2005 IFTA license and decals on time, we must receive your application by December 6, 2004.

You must resolve any existing highway use tax and fuel use tax liabilities, and file any delinquent highway use tax and IFTA returns, before your new IFTA license and decals will be issued. If you need help resolving liabilities or filing any returns, call the Business Tax Information Center at 1 800 972-1233.

Your 2005 IFTA license and decals for the calendar year, January 1, 2005, through December 31, 2005, will be valid and may be displayed beginning December 1, 2004. You must make photocopies of the license and carry a copy in each qualified motor vehicle. Be sure to keep the original license in a safe place. There is no fee for the IFTA license.

You will need two 2005 decals for each qualified motor vehicle to be operated under your IFTA license. There is an \$8 fee for each set of two decals ordered. You may purchase additional decals, as needed, if you expect to add qualified motor vehicles to your fleet. However, no credit or refund of the decal fee is allowed for unused decals. Decals must be permanently affixed to the vehicle in the manner described on the back of the decal. Transporters, manufacturers, dealers, or drive-away operations may use temporary means to display decals on both sides of the cab.

To allow you sufficient time in which to place a copy of your 2005 IFTA license in your vehicles and to affix the new decals, there is a two-month grace period for the display of your 2004 license and decals. Your 2004 IFTA license and decals may be displayed through February 28, 2005. All your qualified motor vehicles must have a 2005 license and display 2005 decals by March 1, 2005. Therefore, during the period December 1, 2004, through February 28, 2005, both 2004 and 2005 IFTA licenses and decals are valid, and either may be displayed.

The 2004 IFTA license and decals **do not** have to be surrendered to the Tax Department for cancellation; however, they must be removed from your vehicles and destroyed before March 1, 2005.

Highway use tax

Vehicles subject to both IFTA and the highway use tax must have both the IFTA license and decals and the HUT or AFC permit and sticker.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are
available 24 hours a day,
7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to
5:00 P.M. (eastern time), Monday through Friday.
To order forms and publications: 1 800 462-8100
Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and
outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.