



2008 International Fuel Tax Agreement (IFTA) Renewal

Your 2007 IFTA license and decals will expire on December 31, 2007. 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 2008 IFTA license and decals for your qualified motor vehicles. To ensure that you receive your 2008 IFTA license and decals on time, we must receive your application by December 7, 2007.

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 have questions on resolving liabilities or filing any returns, see *Need help?* on page 2.

Your 2008 IFTA license and decals are valid from January 1, 2008, through December 31, 2008. You may begin displaying the license and decals on December 1, 2007. You must keep a photocopy of the license 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 2008 decals for each qualified motor vehicle that will be operated under your IFTA license. There is an \$8 fee for each set of two decals. If you expect to add qualified motor vehicles to your fleet, you may purchase additional decals. 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.

You have a two-month grace period (through February 29, 2008) during which you may continue to display your 2007 license and decals. As of March 1, 2008, all your qualified motor vehicles must have a 2008 license and display 2008 decals.

The 2007 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, 2008.

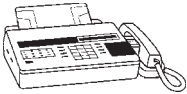
Highway use tax

In addition to the IFTA license and decals, vehicles subject to the highway use tax must have a Highway Use Tax or Automotive Fuel Carrier certificate of registration on file for each vehicle. Carriers with motor vehicles that have previously been issued 19th series permits may continue to operate those motor vehicles with the 19th series permits and do not need to obtain a certificate of registration. A certificate of registration (or permit) does not have to be carried in the motor vehicle, but must be kept in the carrier's regular place of business.

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.