



**New International Fuel Tax Agreement
Credentials Required for 2018**

Attention: Law enforcement agencies
District attorneys
Municipal officers
State, county, town, and village justices and magistrates

All 2017 International Fuel Tax Agreement (IFTA) licenses and decals will expire on December 31, 2017. New IFTA licenses and decals will soon be issued for 2018 and may be used immediately. 2018 IFTA decals will be red with white lettering.

To provide ample opportunity for motor carriers to acquire their 2018 IFTA licenses and properly display their 2018 IFTA decals, motor carriers may continue to use the 2017 IFTA licenses and display the 2017 IFTA decals until February 28, 2018.

However, as of **March 1, 2018**, motor carriers **must**:

- have obtained their new 2018 IFTA licenses and decals,
- carry a copy of the 2018 IFTA license in the qualified motor vehicle at all times,
- have removed all 2017 IFTA decals from their vehicles, and
- display the 2018 IFTA decals on all qualified motor vehicles.

Motor carriers operating qualified motor vehicles without a copy of the current IFTA license or without valid IFTA decals are in violation of the Tax Law. Motor carriers may be issued a citation for a traffic infraction and be required to pay a fine. See Tax Law §§ 1815(a)(1)(A)(ii), 1815(a)(3), and 1815(a)(2) for more information.

Trip permits are not affected: The requirement to obtain 2018 IFTA licenses and decals does not affect New York State fuel use tax trip permits. Trip permits are valid for the period shown on the permit.

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.