



Important Notice

November 2004

International Fuel Tax Agreement (IFTA) Renewal 2005 Licenses and Decals

To: Law enforcement agencies
District attorneys
Executive officials of municipalities
Judges, magistrates, town justices, and village justices

All 2004 IFTA licenses and decals will expire on December 31, 2004. New IFTA licenses and decals for 2005 will be issued by the various IFTA member jurisdictions for use beginning December 1, 2004. The **2005 IFTA decals will be red with white lettering.**

To give carriers ample opportunity for compliance, the 2004 IFTA licenses and decals continue to be valid and may be displayed during January and February 2005. Therefore, during the period December 1, 2004, through February 28, 2005, either the 2004 or the 2005 IFTA license and decals are valid and may be displayed.

Beginning March 1, 2005, only the 2005 IFTA licenses and decals will be valid and must be displayed. All 2004 decals must be removed from the qualified motor vehicles, and the licenses and decals must be destroyed. On or after March 1, 2005, a carrier operating a qualified motor vehicle without

a valid 2005 IFTA license and decals may be issued a citation under section 1815(a)(1)(A)(ii) of the Tax Law. Qualified motor vehicles that operate only within New York State may operate with only a highway use tax (HUT) permit and sticker.

The issuance of 2005 IFTA licenses and decals does not affect the New York fuel use tax trip permits. These permits are valid for the period shown on the permit.

Note: Generally, vehicles subject to the highway use tax and IFTA must have both a HUT/AFC (Automotive Fuel Carrier) permit and sticker, and an IFTA license and decals, to operate in New York State. For information about exemptions from the highway use tax or from the fuel use tax, see Publication 529, *Guide for Law Enforcement Officials*. To get a copy of Publication 529, see *Need help?* below.

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.