NEW YORK STATE | Department of Taxation and Finance

N-15-13

Important Notice

October 2015

# New International Fuel Tax Agreement Credentials Required for 2016

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

All 2015 International Fuel Tax Agreement (IFTA) licenses and decals will expire on December 31, 2015. New IFTA licenses and decals will soon be issued for 2016. The 2016 IFTA decals will be blue with white lettering.

To give carriers ample opportunity to comply, the 2015 IFTA licenses and decals will be valid until February 29, 2016. Motor carriers may use either the 2015 or the 2016 IFTA licenses and decals until February 29, 2016.

As of **March 1, 2016**, motor carriers **must**:

- obtain the new 2016 IFTA licenses and decals,
- carry a copy of the license in the qualified motor vehicle at all times,
- remove all 2015 decals from their vehicles, and
- display the 2016 IFTA decals on all qualified motor vehicles.

A motor carrier operating a qualified motor vehicle without a copy of the current IFTA license or without valid IFTA decals is in violation of Tax Law section 1815(a)(1)(A)(ii). This violation can result in the motor carrier being issued a citation under Tax Law section 1815(a)(3) and being penalized under Tax Law section 1815(a)(2).

**Trip permits are not affected** – The 2016 IFTA licenses and decals do not affect the New York 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.