

“P” 12 (2017)

“M” 10 (2017)

Albany, New York

November 14, 2017

TO: All Enforcement Agencies and Magistrates

SUBJECT: International Fuel Tax Agreement (IFTA) Renewal

The attached notice pertains to the renewal of all expiring International Fuel Tax Agreement licenses and decals.

If you have any questions about the information provided in the attachment, please contact the New York State Taxation and Finance Information Center at 518-457-5735.

Please share this information with appropriate staff. Thank you.

Theresa L. Egan  
Executive Deputy Commissioner

Attachment



**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.