

"P" 19 (2016)

"M" 16 (2016)

Albany, New York

November 2, 2016

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



November 2016

Important Notice

New International Fuel Tax Agreement Credentials Required for 2017

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

All 2016 International Fuel Tax Agreement (IFTA) licenses and decals will expire on December 31, 2016. New IFTA licenses and decals will soon be issued for 2017 and may be used immediately. The 2017 IFTA decals will be green with white lettering.

To provide ample opportunity to comply, motor carriers may use the 2016 IFTA licenses and decals until February 28, 2017.

As of **March 1, 2017**, motor carriers **must**:

- obtain the new 2017 IFTA licenses and decals,
- carry a copy of the license in the qualified motor vehicle at all times,
- remove all 2016 decals from their vehicles, and
- display the 2017 IFTA decals on all qualified motor vehicles.

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

Trip permits are not affected – The requirement to obtain 2017 IFTA licenses and decals does 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.