



---

**International Fuel Tax Agreement (IFTA) Renewal  
2008 Licenses and Decals**

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

All 2007 IFTA licenses and decals will expire on December 31, 2007. New IFTA licenses and decals for 2008 will be issued by the various IFTA member jurisdictions for use beginning December 1, 2007. The **2008 IFTA decals** will be **green with white lettering**.

To give carriers ample opportunity for compliance, there is a two-month grace period (through February 29, 2008) during which the 2007 IFTA licenses continue to be valid and a carrier may continue to display the 2007 decals. As of March 1, 2008, all qualified motor vehicles must have a 2008 license and display 2008 decals. All 2007 decals must be removed from the qualified motor vehicles by that date, and the licenses and decals must be destroyed.

On or after March 1, 2008, a carrier operating a qualified motor vehicle without a valid 2008 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) certificate of registration (or permit).

The issuance of 2008 IFTA licenses and decals does not affect the New York fuel use tax trip certificates of registration. These certificates of registration are valid for the period shown on the certificate of registration.

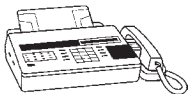
**Note:** In addition to the IFTA license and decals, vehicles subject to the highway use tax must have a HUT or AFC (Automotive Fuel Carrier) certificate of registration on file for each vehicle. Carriers with motor vehicles that have previously been issued 19<sup>th</sup> series permits may continue to operate those motor vehicles with the 19<sup>th</sup> series permits and do not need to obtain a certificate of registration. A certificate of registration (or permit) does not have to be carried in the motor vehicle, but must be kept in the carrier's regular place of business. For additional information, see N-07-15, *Amendments Related to the Enforcement of the Highway Use Tax Effective July 1, 2007*, and Publication 529, *Guide for Law Enforcement Officials*. To get a copy of N-07-15 or Publication 529, see *Need help?* on back.

**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.

## Need help?



**Internet access:** [www.nystax.gov](http://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.