



**New York State International Fuel Tax Agreement (IFTA)
 License Application**

Office Use Only	
Total amount and number of decals	
\$	Number
Deposit number	

1 This application is for calendar year _____

2 **ID Number** Federal Employer Identification Number _____ Suffix, if any **OR** Social Security Number _____ S | S

3 Legal name _____ 4 USDOT number _____

5 Trade name _____ 6 Business telephone number () _____

7 Physical address Street _____ 8 Mailing address for license and decals (if different from 7) Street _____

City State ZIP code City State ZIP code

9 Mailing address for tax return and information (if different from 7) Street _____ 10 Office where fuel records are available for audit (if different from 7) Street _____

City State ZIP code City State ZIP code

11 Name of representative or agent Telephone number () _____

Representative's or agent's address Street City State ZIP code

12 Date you began or will begin business in New York State _____ 13 Are you registered for New York State highway use tax? Yes No If No, see instructions. 14 International Registration Plan (IRP) registration number _____

15 Type of business Partnership Individual Corporation LLC/LLP Other (specify) _____

16 Names, titles, social security numbers and residence addresses of principal officers of corporation or of members, partners, owners, etc.

Name	Title	Social security number	Number and street	City or town, state or province, ZIP code

Decal Order

17 Number of IFTA vehicles _____ x cost per set (\$8.00) =	17
18 Additional decals desired (two decals per vehicle) _____ x cost per decal (\$4.00) =	18
19 Total due (add lines 17 and 18).....	19

Remit fees with application. Remittance must be in U.S. funds.
 Make check payable to: *Commissioner of Taxation and Finance.*
Complete items on reverse and be sure to sign this application.

20 Type of fuel used (check all that apply)

1. Diesel 2. Motor fuel (gasoline) 3. Ethanol/Gasohol 4. Propane (LPG) 5. CNG (natural gas)

21 Place an "X" in the box next to any jurisdiction in which you plan to travel in during this registration year.

- | | | | | |
|---|---|--|--|--|
| <input type="checkbox"/> AL - Alabama | <input type="checkbox"/> IA - Iowa | <input type="checkbox"/> NE - Nebraska | <input type="checkbox"/> RI - Rhode Island | Canadian Provinces |
| <input type="checkbox"/> AZ - Arizona | <input type="checkbox"/> KS - Kansas | <input type="checkbox"/> NH - New Hampshire | <input type="checkbox"/> SC - South Carolina | <input type="checkbox"/> AB - Alberta |
| <input type="checkbox"/> AR - Arkansas | <input type="checkbox"/> KY - Kentucky | <input type="checkbox"/> NV - Nevada | <input type="checkbox"/> SD - South Dakota | <input type="checkbox"/> BC - British Columbia |
| <input type="checkbox"/> CA - California | <input type="checkbox"/> LA - Louisiana | <input type="checkbox"/> NJ - New Jersey | <input type="checkbox"/> TN - Tennessee | <input type="checkbox"/> MB - Manitoba |
| <input type="checkbox"/> CO - Colorado | <input type="checkbox"/> ME - Maine | <input type="checkbox"/> NM - New Mexico | <input type="checkbox"/> TX - Texas | <input type="checkbox"/> NB - New Brunswick |
| <input type="checkbox"/> CT - Connecticut | <input type="checkbox"/> MD - Maryland | <input type="checkbox"/> NY - New York | <input type="checkbox"/> UT - Utah | <input type="checkbox"/> NF - Newfoundland |
| <input type="checkbox"/> DE - Delaware | <input type="checkbox"/> MA - Massachusetts | <input type="checkbox"/> NC - North Carolina | <input type="checkbox"/> VT - Vermont | <input type="checkbox"/> NS - Nova Scotia |
| <input type="checkbox"/> FL - Florida | <input type="checkbox"/> MI - Michigan | <input type="checkbox"/> ND - North Dakota | <input type="checkbox"/> VA - Virginia | <input type="checkbox"/> ON - Ontario |
| <input type="checkbox"/> GA - Georgia | <input type="checkbox"/> MN - Minnesota | <input type="checkbox"/> OH - Ohio | <input type="checkbox"/> WA - Washington | <input type="checkbox"/> PE - Prince Edward Island |
| <input type="checkbox"/> ID - Idaho | <input type="checkbox"/> MS - Mississippi | <input type="checkbox"/> OK - Oklahoma | <input type="checkbox"/> WV - West Virginia | <input type="checkbox"/> PQ - Quebec |
| <input type="checkbox"/> IL - Illinois | <input type="checkbox"/> MO - Missouri | <input type="checkbox"/> OR - Oregon | <input type="checkbox"/> WI - Wisconsin | <input type="checkbox"/> SK - Saskatchewan |
| <input type="checkbox"/> IN - Indiana | <input type="checkbox"/> MT - Montana | <input type="checkbox"/> PA - Pennsylvania | <input type="checkbox"/> WY - Wyoming | |

22 Indicate the jurisdictions in which you maintain bulk fuel storage (enter **none** if you do not maintain bulk fuel storage). _____

23 Indicate any jurisdictions in which you are currently or were previously licensed for IFTA (enter **none** if you have never been licensed for IFTA). _____

The applicant agrees to comply with reporting, payment, record-keeping and license display requirements as specified in the New York State Tax Law and the International Fuel Tax Agreement. The applicant further agrees that New York State may withhold any refunds due if the IFTA applicant is delinquent on payment of fuel taxes due any IFTA member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of any IFTA license in all member jurisdictions.

I declare that to the best of my knowledge and belief, this application is true, correct and complete. I understand that a willfully false representation is a crime punishable under section 1815 of the New York State Tax Law and sections 175.35 and 210.45 of the Penal Law.

Type or print name	Title		
Signature of owner, partner, member, officer or person authorized by attached Power of Attorney	Telephone number ()	Date	

Instructions

General Information

Generally, you must register for a New York State International Fuel Tax Agreement (IFTA) license if:

- (1) you operate one or more qualified motor vehicles in New York State and at least one or more other IFTA jurisdictions,
- (2) the vehicles are registered in New York State, and
- (3) you maintain the operational records of the qualified vehicles in New York State or can make the records available in New York State.

You must carry a copy of your IFTA license in each qualified motor vehicle that you operate. In addition, two IFTA decals must be on each qualified motor vehicle.

If you operate only qualified motor vehicles, including omnibuses, that are exempt from the tax on fuel use in New York State, you are not required to register for a New York State IFTA license to operate in New York State. However, if another IFTA jurisdiction in which you operate subjects one or more of such vehicles to that jurisdiction's fuel tax, you must get a New York State IFTA license and decals for such vehicle(s).

A *qualified motor vehicle* is defined as a vehicle, other than a recreational vehicle, that is used, designed or maintained for the transportation of persons or property and:

- (1) has two axles and a gross vehicle weight or registered gross vehicle weight exceeding twenty-six thousand (26,000) pounds; or
- (2) has three or more axles regardless of weight; or
- (3) is used in combination, and the combined weight exceeds 26,000 pounds gross vehicle weight or registered gross vehicle weight.

Recreational vehicles are vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by individuals. To qualify as a recreational vehicle, the vehicle may not be used in connection with any business.

Carriers who get a New York State IFTA license must file Form IFTA-100, *IFTA Quarterly Fuel Tax Report*, and include all vehicles operating under the IFTA license in the computation of the tax. The Tax Department mails Form IFTA-100 to carriers before the due date.

Line Instructions

- Line 1 –** IFTA licenses are issued for a calendar year only (January 1 - December 31). Enter the calendar year for which you need an IFTA license.
- Line 2 –** Enter your federal identification number, including any suffix numbers, if you have one; if not, enter your social security number.
- Line 3 –** Enter the exact legal name of the business. The legal name is the name in which the business owns property or acquires debt. A corporation's legal name is the name that appears on its certificate of incorporation. A limited liability company's legal name is the name that appears on its articles of organization. If the business is a partnership, or a

limited liability partnership, the legal name is the name that appears on its partnership agreement. The legal name of a sole proprietorship is the name of the individual owner of the business.

- Line 4 –** Enter your United States Department of Transportation (USDOT) number if you have one.
- Line 5 –** Give the trade name, including assumed name, if any, under which you are doing business, or, if you are a new applicant, the name under which you wish your account to be established.
- Line 7 –** Enter the actual street address from which business is conducted. Do not enter a representative's address or a post office box.
- Line 11 –** If records are maintained by an agent or representative, include the name, address and telephone number of the agent or representative.
- Line 13 –** In addition to your IFTA license, if you operate any motor vehicle having a gross weight in excess of 18,000 pounds, you must have a highway use tax permit and sticker for the vehicle. You can get Form TMT-1, *Application for Highway Use and/or Automotive Fuel Carrier Permits*, to register under the Highway Use Tax Law by calling 1 800 462-8100.
- Line 14 –** Enter your IRP number. New York State is a member of the International Registration Plan. To find out about registration and reciprocity from other states, contact the New York State Department of Motor Vehicles at (518) 473-5834 or write:
- DEPARTMENT OF MOTOR VEHICLES
INTERNATIONAL REGISTRATION BUREAU
PO BOX 2850-ESP
ALBANY NY 12220-0850
- Line 15 –** Check whether the applicant is an individual, partnership, corporation, limited liability company or limited liability partnership. Describe fully if the *Other* box is checked.
- Line 16 –** Enter the names, titles, social security numbers and residence addresses of the principal corporate officers, members, partners, individual owners or executors, administrators, receivers, trustees or other fiduciaries.
- Line 17 –** Enter the number of qualified motor vehicles requiring IFTA decals and multiply the number by \$8.
- Line 18 –** Enter the number of additional decals desired and multiply the number by \$4.
- Line 19 –** Add lines 17 and 18 to determine the total due. Make check payable for the total due in U.S. funds to:
Commissioner of Taxation and Finance.
- Line 22 –** List all IFTA members jurisdictions where you maintain bulk fuel storage. Indicate the type of fuel stored in each IFTA jurisdiction. Enter **none** if you do not maintain bulk fuel storage.

Line 23 – List any jurisdiction in which you are licensed for IFTA or have been licensed previously. Enter **none** if you have never been licensed for IFTA.

This application must be signed by the owner, partner, member, officer or person authorized by a Power of Attorney (attach the Power of Attorney) assuming responsibility for the validity of the information contained in the application.

Mail the completed application and check to:

NYS TAX DEPARTMENT
REGISTRATION SECTION - HIGHWAY USE TAX UNIT (IFTA)
W A HARRIMAN CAMPUS
ALBANY NY 12227

Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms, is found in Articles 8, 12-A, 13-A, 21 and 21-A of the Tax Law and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer the gas and diesel motor fuel, petroleum, highway use and fuel use taxes under Articles 12-A, 13-A, 21 and 21-A of the Tax Law, and for any other purpose authorized by law.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law. In some cases, failure to provide the required information may result in denial, cancellation or suspension of a registration as a distributor of motor fuel or of a license as a terminal operator or importing/exporting transporter.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.

Need Help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, call toll free 1 800 462-8100.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

From areas outside the U.S. and Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. 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 the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.