General information
Generally, you must register for a New York State International Fuel Tax Agreement (IFTA) license if:
• you operate one or more qualified motor vehicles in New York State and at least one or more other IFTA jurisdictions;
• the vehicles are registered in New York State; and
• 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:
• has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; or
• has three or more axles regardless of weight; or
• 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 Use Tax Return, 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 1a – IFTA licenses are issued for a calendar year only (January 1 through December 31). Enter the calendar year for which you need an IFTA license.

Line 1b – Indicate the reason for the application by marking an X in the appropriate box.

Line 2 – Enter your federal employer identification number (EIN), including any suffix numbers; if you do not have one, enter your social security number (SSN).

Line 3 – Mark an X in the box indicating whether the applicant is an individual, corporation, partnership, limited liability company (LLC), or limited liability partnership (LLP). If none of these, mark the Other box and write in the type of business.

Line 4 – Enter the exact legal name of the business. Legal name is defined as follows for a variety of entities:
• Business – name in which the business owns property or acquires debt
• Corporation – name that appears on its Certificate of Incorporation
• Limited Liability Corporation (LLC) – name that appears on its articles of organization
• Partnership or limited liability partnership (LLP) – name that appears on its partnership agreement
• Sole proprietor – name of the individual owner

Line 5 – Enter your United States Department of Transportation (USDOT) number.

Line 6 – If your business has a trade name or assumed name, commonly known as a DBA (doing business as) name, that is different than its legal name, enter it on line 6.

Line 7 – Enter the telephone number of the business, including area code.

Line 8 – Enter the physical address of the business. It must be the street address where the main office or headquarters is located. Do not enter the address of an agent, service, accountant or any other representative, or a PO box.

Line 9 – Enter the business’ mailing address, if different than the physical address. All mail from the Tax Department will be sent to the mailing address, including confidential tax account information, assessments, and notices.

Line 10 – Mark Yes if you will be traveling outside the state of New York. If you will not cross the New York border, mark No.

Line 11 – 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. To obtain Form TMT-1, Application for Highway Use and/or Automotive Fuel Carrier Permits, see Need help?.

Line 12 – Enter your International Registration Plan (IRP) number. New York State is a member of IRP. 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 13 – Mark Yes if you have had an IFTA license from a state other than New York and list the state(s). If not, mark No.

Line 14 – Mark Yes if you have bulk fuel tanks and list the state(s) where the tanks are located. If not, mark No.

Line 15 – Enter the number of IFTA qualified vehicles for the account you are requesting. One set (two decals) is required for each vehicle. One IFTA license will be issued for a new or renewal application.

Line 16 – If you lost the current calendar year’s original license, mark an X in the box to order an additional license (only one is required per account).

Line 17 – Add lines 15 and 16 to determine the total due. Remit a check or money order for the total due payable in U.S. funds to Commissioner of Taxation and Finance.

Signature – This application must be signed by the owner, partner, member, officer, or person authorized by a Power of Attorney (attach a copy of the Power of Attorney) assuming
Mail the completed application and check or money order to:

NYS TAX DEPARTMENT
IFTA REGISTRATION
PO BOX 15194
ALBANY NY 12212-5194

Private delivery services – If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service unless you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, Designated Private Delivery Services. See Need help? for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use any private delivery service, whether it is a designated service or not, send the form(s) covered by these instructions to: NYS Tax Department, IFTA Registration, 90 Cohoes Ave, Green Island NY 12183-1515.

Privacy notification
New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, Privacy Notification. See Need help? for the Web address and telephone number.

Need help?
Visit our website at www.tax.ny.gov
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center: (518) 457-5735
To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

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, call the information center.