

Important Notice

2002 International Fuel Tax Agreement (IFTA) Renewal

Your 2001 IFTA license and decals will expire on December 31, 2001. You must complete and submit the enclosed application (Form IFTA-11, *New York State International Fuel Tax Agreement (IFTA) License Renewal Application*) to get your 2002 IFTA license and decals for your qualified motor vehicles. To ensure that you receive your 2002 IFTA license and decals on time, we must receive your application by December 7, 2001.

You must resolve any existing highway use tax and fuel use tax liabilities, and file any delinquent highway use tax and IFTA returns before your new IFTA license and decals will be issued. If you need help resolving liabilities or filing any returns, call the Business Tax Information Center at 1 800 972-1233.

Your 2002 IFTA license and decals for the calendar year, January 1, 2002, through December 31, 2002, will be valid and may be displayed beginning December 1, 2001. You must make photocopies of the license and carry a copy in each qualified motor vehicle. There is no fee for the IFTA license. Be sure to keep the original license in a safe place.

You will need two 2002 decals for each qualified motor vehicle to be operated under your IFTA license. There is an \$8 fee for each set of two decals ordered. You may purchase additional decals, as needed, if you expect to add qualified motor vehicles to your fleet; however, no credit or refund of the decal fee is allowed for unused decals. Decals must be permanently affixed to the vehicle in the manner described on the back of the decal. Transporters, manufacturers, dealers, or drive-away operations may use temporary means to display decals on both sides of the cab.

To allow you sufficient time in which to place a copy of your 2002 IFTA license in your vehicles and to affix the new decals, there is a two-month grace period for the display of your 2001 license and decals. Your 2001 IFTA license and decals may be displayed through February 28, 2002. All your qualified motor vehicles must have a 2002 license and display 2002 decals by March 1, 2002. Therefore, during the period December 1, 2001, through February 28, 2002, both 2001 and 2002 IFTA licenses and decals are valid, and either may be displayed.

The 2001 IFTA license and decals **do not** have to be surrendered to the Tax Department for cancellation; however, they must be removed from your vehicles and destroyed before March 1, 2002.

Highway use tax

Vehicles subject to both IFTA and the highway use tax must have both the IFTA license and decals and the HUT or AFC permit and sticker.

IFTA Renewal Unit Telephone: (518) 457-3646

Need help?



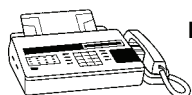
Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

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



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (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 1 800 225-5829.



If you need to write, address your letter to:
NYS TAX DEPARTMENT
TAXPAYER ASSISTANCE BUREAU
W A HARRIMAN CAMPUS
ALBANY NY 12227