

Important Notice

1999 International Fuel Tax Agreement (IFTA) Renewal

Your 1998 IFTA license and decals will expire on December 31, 1998. 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 1999 IFTA license and decals for your qualified motor vehicles. To ensure that you receive your 1999 IFTA license and decals on time, we must receive your application by December 12, 1998.

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

Your 1999 IFTA license and decals for the calendar year January 1, 1999 - December 31, 1999, will be valid and may be displayed beginning December 1, 1998. 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 1999 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 motor vehicles to your fleet. However, no credit or refund of the decal fee is given for unused decals. Decals must be permanently affixed to the vehicle in the manner described on the back of the decal. Vehicle transporters, manufacturers, dealers, or drive-away operations may use temporary means to attach decals to both sides of the cab.

To allow you sufficient time in which to place a copy of your 1999 IFTA license in your vehicles and to affix the new decals, there is a two-month grace period for the display of your 1998 license and decals. Your 1998 IFTA license and decals may be displayed through February 28, 1999. You must have a 1999 license and display 1999 decals by March 1, 1999. Therefore, during the period December 1, 1998, through February 28, 1999, both 1998 and 1999 IFTA licenses and decals are valid and either may be displayed.

The 1998 IFTA licenses and decals need not be surrendered to the Tax Department for cancellation. However, they must be removed from your vehicles and destroyed during the period December 1, 1998, through February 28, 1999.

Truck Mileage Tax

New York State also imposes a truck mileage tax and a supplemental truck mileage tax on motor vehicles with a gross weight of more than 18,000 pounds that operate on New York State public highways. Effective January 1, 1999, the supplemental truck mileage tax is reduced by 50%. You must report and pay these taxes on Form MT-903, *Highway Use Tax Return*.

Vehicles subject to IFTA and truck mileage tax must have both the IFTA license and decals and HUT/AFC permit and sticker.

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 and forms**, call the Business Tax Information Center at 1 800 972-1233. For **general information**, call toll free 1 800 225-5829. To **order forms and publications**, call toll free 1 800 462-8100. From **areas outside the U.S. and outside Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us>
Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you 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. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), 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.

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