



**Publication 536**  
**International Fuel Tax**  
**Agreement (IFTA)**

**A Guide for New York State**  
**Carriers**

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## Introduction

### IFTA

New York State is a participating member of the International Fuel Tax Agreement (IFTA). IFTA, which is in effect in most states and Canadian provinces, simplifies the reporting of fuel use taxes by allowing a motor carrier to report to a single base jurisdiction all the fuel use taxes that it owes to the various IFTA member jurisdictions. Under IFTA, a carrier needs only a single IFTA license for all its qualified motor vehicles. In addition, the carrier must obtain two IFTA decals for each qualified motor vehicle. The carrier must obtain both the license and the decals from the carrier's base jurisdiction. The license and decals will allow those vehicles to travel in all IFTA member jurisdictions.

The carrier files only one tax return each quarter with its base jurisdiction to report and pay all fuel use taxes due to the member jurisdictions in which it operates. The base jurisdiction is then responsible for remitting the taxes due to the other jurisdictions. In most cases, the base jurisdiction will do a single audit for all member jurisdictions.

The 48 contiguous United States and all the provinces of Canada are participating member jurisdictions. Alaska, Hawaii, the District of Columbia, and the Northwest, Yukon, and Nunavut Territories are not IFTA member jurisdictions.

If an IFTA-licensed carrier has a qualified motor vehicle(s) that travels outside the IFTA member jurisdiction, the carrier must continue to follow any procedures and file any fuel use tax returns required by the laws and regulations of that jurisdiction.

Participation in IFTA does **not** relieve a carrier of any obligation or liability for other vehicle-related requirements imposed by member jurisdictions.

### Other taxes that may apply

New York State imposes a highway use tax (HUT) on motor carriers who operate certain motor vehicles on New York State public highways. The tax is based on mileage traveled on New York State public highways (excluding toll-paid portions of the New York State Thruway). Before operating a motor vehicle on the public highways of New York State, you must obtain and display a certificate of registration and affix a HUT decal for each motor vehicle subject to the highway use tax.

For detailed information regarding highway use tax, records required by transporters, and other New York State taxes imposed on carriers operating in New York State, visit the highway use tax Web page on our Web site [www.tax.ny.gov](http://www.tax.ny.gov).

### Definitions

**Audit** means a physical examination of the records and source documents supporting the quarterly IFTA fuel use tax returns.

**Base jurisdiction** means the IFTA member jurisdiction where:

- a carrier's qualified motor vehicles are based for vehicle registration purposes;
- the operational control and operational records of those qualified motor vehicles are maintained or can be made available; and
- some travel actually occurs by the qualified motor vehicles within the fleet.

If a carrier has more than one fleet of qualified motor vehicles and the fleets are based in more than one IFTA member jurisdiction, those jurisdictions may agree to allow the carrier to consolidate the fleets in a single jurisdiction (see *Fleet consolidation* on page 9).

**Carrier** means a person having the lawful use or control, or the right to the use or control, of any qualified motor vehicle on any public highway in New York State.

**Department** means the New York State Department of Taxation and Finance.

**Fleet** means one or more qualified motor vehicles grouped together for IFTA fuel use tax reporting purposes. Where a carrier has more than one fleet, and the fleets are based in different IFTA jurisdictions, each fleet is comprised of only those qualified motor vehicles included on the same IFTA fuel use tax report.

**Gross vehicle weight** or **weight** means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

**Jurisdiction** means a state of the United States, the District of Columbia, or a province or territory of Canada.

**Licensee** means a person who holds a valid IFTA license issued by the base jurisdiction.

**Member jurisdiction** means a jurisdiction that is an IFTA member.

**Motor fuels** mean all fuels used for the generation of power for propulsion of qualified motor vehicles.

**Person** means an individual, corporation, partnership, association, trust, or other entity.

**Public Highway** includes any public highway, street, avenue, road, public place, public driveway, or any other public way.

**Qualified motor vehicle** means a motor vehicle, other than a recreational vehicle, that is used, designed, or maintained for the transportation of persons or property, that meets *any* of the following criteria:

- It has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms.
- It has three or more axles, regardless of weight.
- It is used in combination, and the gross vehicle weight of the combination is more than 26,000 pounds or 11,797 kilograms.

**Recreational vehicle** means a vehicle, such as a motor home, pickup truck with attached camper, or a bus, when used exclusively for personal pleasure by an individual. To qualify as a recreational vehicle, the vehicle may not be used in connection with any business endeavor.

**Reporting period** means the calendar quarter periods of January 1 through March 31, April 1 through June 30, July 1 through September 30, and October 1 through December 31.

**Revocation** means withdrawal of an IFTA license and privileges by the carrier's base jurisdiction.

**Suspension** means temporary removal of an IFTA license and privileges by the carrier's base jurisdiction.

## **New York-based IFTA carriers**

If you operate a qualified motor vehicle(s) in more than one IFTA member jurisdiction, you should apply to your base jurisdiction for an IFTA license and the decals needed for your qualified motor vehicles. New York State is your base jurisdiction for the IFTA licensing of your fleet if you meet **all** of these conditions:

- Your qualified motor vehicles are registered in New York State.
- You maintain the operational control and operational records for those qualified motor vehicles in New York State or can make those records available in New York State.
- Some travel within New York State actually occurs by the qualified motor vehicles in your fleet.

See *Licensing procedures* on page 9 for special rules concerning leased qualified motor vehicles and household goods carriers.

## **New York State-only carriers**

If you operate a qualified motor vehicle(s) entirely within New York State, you are not required to be licensed under IFTA. However, you must obtain and display your HUT certificate of registration and affix a HUT decal for each motor vehicle subject to the highway use tax (see the highway use tax Web page for details).

If you occasionally operate a qualified motor vehicle(s) outside New York State, you must obtain a trip permit(s) to travel in other IFTA member jurisdictions, according to the laws and regulations of the applicable member jurisdictions.

You may need to file [Form MT-903-FUT](#), *Fuel Use Tax Return*, to account for any fuel use tax due in New York State only. This form must be filed by the last day of the calendar month immediately following the close of the reporting period. (See the instructions on Form MT-903-FUT for details.)

## **Exempt vehicles in New York State**

If you have qualified motor vehicles based in New York State that are exempt from the New York State fuel use tax, you may still want to get an IFTA license and decals for those vehicles. That way, they may be operated in other IFTA jurisdictions where they may not be exempt from fuel use tax. If you do so, you will report and pay the fuel use taxes due those jurisdictions to New York State (as your base jurisdiction), and we will forward those taxes to the other IFTA jurisdictions.

The fuel use tax imposed by New York State does not apply to any qualified motor vehicle that is listed below:

- omnibuses engaged in local transit service in New York State
- power shovels
- road-building machines
- road rollers
- road sweepers
- sand spreaders
- snow plows
- tractor cranes
- truck cranes
- well drillers

See the highway use tax Web page for complete descriptions of the vehicles listed above.

The following vehicles are also exempt from the New York State fuel use tax:

- vehicles operating over a rural route and engaged exclusively in the transportation of United States mail under contract;
- vehicles under the control of any agency or department of the United States, or any state, county, city, town, or municipality;
- vehicles operated by a farmer or a related person or entity and used exclusively to transport the farmer's own agricultural products, pulpwood, or livestock (including packaged, processed, or manufactured products) that were originally grown or raised on the farmer's own farm(s) or orchard(s); or to transport farm products from



farms contiguous to the farmer's own farm(s); or to transport supplies and equipment for use or consumption on the farmer's own farms (see [TSB-M-13\(5\)M](#), *Tax Law Amended to Expand the Highway Use Tax Exemption for Farm Vehicles*);

- vehicles that are properly authorized and used exclusively to transport household goods; and
- vehicles owned and operated by any fire company or department as defined in section 3 of the Volunteer Firefighters' Benefit Law.

## Licensing procedures

### IFTA fuel use tax license application procedures

If New York State is your base jurisdiction, you may obtain an IFTA license by filing [Form IFTA-21](#), *New York State International Fuel Tax Agreement (IFTA) Application*. Provide all the information requested on the IFTA application and mail the completed application to the address provided on the form.

Be sure to include your payment, in U.S. funds, for the vehicle and decal fees with your application. After it has been determined that you are in compliance with the highway use tax and the fuel use tax (if applicable), and that you have no outstanding highway use tax or fuel use tax liabilities, you will be issued an IFTA license.

### Fleet consolidation

If you have more than one fleet of qualified motor vehicles and the fleets are based in more than one IFTA jurisdiction, you may request to consolidate those fleets in a single base jurisdiction. If the jurisdictions agree to the consolidation, you will get a single IFTA license and the decals needed for your vehicles from the base jurisdiction. Each of the jurisdictions where your fleets are based must agree to the consolidation.

If you want to consolidate your fleets with New York State as your base jurisdiction, you must submit a written request to the department. Your request must include a list of the jurisdictions where your fleets are located and the number of qualified motor vehicles in each fleet. Attach your request to Form IFTA-21. You should purchase decals for the total number of vehicles in the fleets. The department will request permission, on your behalf, from each of the other jurisdictions. You will be notified of the approval or denial of your request.

### Account identification number

Your IFTA account identification number will be the nine (9) digit employer identification number (EIN) issued to you by the Internal Revenue Service. If you do not have an EIN, we will assign a temporary account number until you receive your EIN. If you are a sole proprietor (not a corporation or a partnership) and have no EIN, your IFTA account number will be your social security number followed by "SS". When completing

your IFTA application form, be sure to include your EIN or social security number.

**IFTA licensing of leased qualified motor vehicles**

A leasing agreement should detail which party – lessor or lessee – is responsible for reporting fuel use taxes. The agreement should specifically define the period of time covered by the agreement. Both the lessor and the lessee should keep a copy of the agreement.

If you lease a qualified motor vehicle, without a driver, from a rental company that has an IFTA license and decals on the vehicle, you are not required to obtain an IFTA license and decals for that vehicle. However, if the lease is for 30 days or more, you may choose to obtain your own IFTA license and decals for the vehicle. As the licensee, you would be required to report and pay the fuel use taxes. In this situation, the vehicle may be IFTA licensed by both you and the owner of the vehicle, and may have two sets of decals displayed on it.

If you lease a qualified motor vehicle from an independent contractor, the independent contractor is required to get an IFTA license and decals for the vehicle. However, if the lease is for 30 days or more, you and the owner of the vehicle have the option of designating which of you will get the IFTA license and decals for the vehicle, as well as report and pay the fuel use taxes.

In the absence of a written leasing agreement, or if the agreement is silent regarding responsibility for reporting and paying fuel use taxes, you, the lessee, will be responsible for reporting and paying the fuel use taxes.

**Household goods carriers – special IFTA licensing rules for leased vehicles**

Generally, a qualified motor vehicle that is properly authorized and used exclusively to transport household goods is exempt from the New York State fuel use tax. However, if you are a New York-based carrier, and you will operate those vehicles in other IFTA member jurisdictions that subject those vehicles to fuel use taxes, you should apply for an IFTA license and decals for those vehicles.

If a household goods carrier uses independent contractors, agents, or service representatives under intermittent leases, the party responsible for getting an IFTA license and decals for the qualified motor vehicle is the lessee (carrier) when the vehicle is being operated under the lessee's jurisdictional operating authority. The IFTA base jurisdiction is that of the lessee, regardless of where the vehicle is registered for vehicle registration purposes. When the vehicle is being operated under the lessor's (independent contractor, agent, or service representative) jurisdictional operating authority, the lessor is responsible for getting an IFTA license and decals for the vehicle. The IFTA base jurisdiction is that of the lessor, regardless of where the vehicle is registered.

## **IFTA credentials**

### **New York State IFTA license**

After the Tax Department has approved your application, we will issue one IFTA license to you for your fleet of vehicles. There is no fee for an IFTA license. The license is valid for the calendar year January 1 through December 31. You must make photocopies of your IFTA license and carry a copy in each qualified motor vehicle. Be sure to keep the original license in a safe place. Use the original to make additional copies when adding qualified motor vehicles to your fleet during the license year. If you are found operating a qualified motor vehicle without a copy of the IFTA license on board, you will be subject to citations and fines, and you may be required to purchase a trip permit.

### **IFTA decals**

When you apply for an IFTA license on Form IFTA-21, you will need to purchase a set of two decals for each qualified motor vehicle to be operated under your IFTA license. You may purchase additional decals if you expect to add qualified motor vehicles to your fleet. However, no credit or refund is given for amounts paid for unused decals. There is an \$8 fee for each set of two decals ordered. You must permanently affix the decals on the exterior of both sides of the cab of each qualified motor vehicle that you operate under your IFTA license. However, in the case of transporters, manufacturers, dealers, or drive-away operations, the decals may be temporarily displayed on the exterior of both sides of the cab. The IFTA decals are valid for the calendar year January 1 through December 31.

### **Additional IFTA decals and replacement IFTA license and decals**

If you lose, mutilate, or destroy your original IFTA license, you may request a duplicate. The fee for a duplicate license is \$2. In addition, if you lose, mutilate, or destroy an IFTA decal, you may request a replacement decal at a cost of \$4 for each decal. If you need additional decals because you have added a qualified motor vehicle(s) to your fleet, you may obtain additional decals at a cost of \$8 per set of two decals. Two decals are needed for each qualified motor vehicle. Use Form IFTA-21 to request a duplicate license, replacement decal, or additional decals. Be sure to include your payment, in U.S. funds, for the applicable fees.

If you are already registered with IFTA for the current year, you may obtain IFTA decals online at One Stop Credentialing and Registration ([OSCAR](#)).

### **Fuel use tax trip permits**

Instead of obtaining an IFTA license and decals and paying fuel use tax by filing a return, you may fulfill your fuel use tax obligations by obtaining a trip permit for each jurisdiction traveled.

For trips in New York State, you may use the New York State fuel use tax trip permit for any vehicle subject to the fuel use tax. A 72-hour trip permit can be ordered through a service bureau. New York State charges a fee of \$25.00 for a trip permit. The service bureau may charge a fee in addition to the cost of the permit. You may not apply for more than ten trip permits during a single calendar year.

### **Temporary IFTA permits**

If you already have an IFTA license and you need IFTA decals for the immediate use of a qualified motor vehicle, you may apply for an IFTA temporary fuel use tax permit using a service bureau. In addition to the New York State fee of \$8, the service bureau will charge a service fee. After the Tax Department approves your application, the service bureau will give you a vehicle-specific temporary permit that is valid for 30 days. This permit is valid for travel in all IFTA member jurisdictions. It must be kept in the vehicle and be available for inspection. The permanent decals will be mailed to you within the 30-day period.

### **IFTA annual license renewal**

Each year, beginning November 1, you may log on to [OSCAR](#) to renew your credentials electronically. You may also download the renewal application from our Web site at [www.tax.ny.gov](http://www.tax.ny.gov). You must submit the application and your payment for the decal fees by December 31, but not before November 1. After we have determined that you are in compliance with the highway use tax and the fuel use tax (including all IFTA requirements), and that you have no outstanding highway use tax or fuel use tax liabilities, we will issue your renewal license and decals.

Your renewal license and decals are valid and may be displayed beginning in December of the preceding calendar year. Your current year license and decals remain valid and may be displayed through February of the next calendar year.

### **IFTA license voluntary cancellation**

You may cancel your IFTA license if you are no longer operating qualified motor vehicles within New York State and one or more other IFTA member jurisdictions, or if you no longer qualify as a New York-based IFTA carrier. To request the cancellation of your IFTA license, file the IFTA quarterly tax return for your last quarter of operation and check the *Cancel license* box. Return your original IFTA license and any unused decals to NYS Tax Department, Highway Use Tax Unit, Registration Section, W A Harriman Campus, Albany, NY 12227-0163. **Do not mail your license and decals with your final return.**

### **Reporting requirements**

#### **IFTA quarterly returns**

Most motor carriers are required to e-file their quarterly returns and schedules and remit any fuel use tax due through the [Online Services](#) section of our Web site. You will need to create an *Online Services* business account before you can e-file. You may only use IFTA e-file to report diesel, gasoline, ethanol, and propane fuel types on an original return for the current reporting period. If you are unable to e-file, you must file [Form IFTA-100-MN](#) including [Form IFTA-101-MN](#), *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type that you are reporting. For additional information about IFTA return filing requirements and options, visit the Tax Department's Web site at [www.tax.ny.gov](http://www.tax.ny.gov) or contact us directly.

The quarterly tax return reflects the tax due to (or credit due from) each member jurisdiction. If the balance of taxes and credits due results in a net tax due, you make only one payment to the department for the net amount. If the net amount is a credit, you may request a refund of that amount, and you will receive one check from the department (see *Refunds* on page 14). If you do not request a refund, we will carry over the credit, and you may use it against tax due for the next eight calendar quarters.

The IFTA quarterly tax return is due the last day of the month immediately following the close of the quarter for which the return is being filed.

<b>Reporting quarter</b>	<b>Due date</b>
January through March	April 30
April through June	July 31
July through September	October 31
October through December	January 31

Your return must be electronically filed or postmarked by the due date. The easiest and fastest way for IFTA carriers to file returns and make payments is by creating an Online Services account. Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov) and under Online Services, select *Account login*.

If the due date falls on a Saturday, Sunday, or New York State public holiday, the next business day is considered the due date.

You must file a return each quarter even if you have no operations and owe no tax for the quarter. Check the box marked *No operation in any jurisdiction* if you did not operate a qualified motor vehicle(s) in any IFTA member jurisdiction during the quarter.

## Tax rates

The current tax rates for each fuel type can be found on [Form IFTA-105](#), *IFTA Final Fuel Use Tax Rate and Rate Code Table 1*, and, depending upon which fuels you use, [Form IFTA-105.1](#), *IFTA Final Fuel Use Tax Rate and Rate Code Table 2*, which are available on the Tax Department’s Web site. You can also find the tax rates for all fuel types and IFTA jurisdictions at [www.iftach.org](http://www.iftach.org). Use these forms to find the applicable tax rate for any IFTA member jurisdiction in which you operated. Be sure to use the correct rates for the appropriate fuel type and quarter covered by your return. If a jurisdiction in which you travel is not listed on Form IFTA-105 or IFTA-105.1, it means that it is not a participating IFTA member jurisdiction. **Do not report fuel taxes that you owe to that jurisdiction when you file your return electronically or on Form IFTA-101-MN.** You must report and pay those taxes directly to the nonparticipating jurisdiction.

## Interest

If you fail to file your return or fail to pay all or any part of the taxes due with the return on or before the due date, you must pay interest on all late taxes due **each IFTA member jurisdiction**. Interest is computed on tax due

from the due date of the return until the date payment is received. For periods prior to July 1, 2013, interest is computed at 1% per month or part of a month, to a maximum of 12% per year. For periods on or after July 1, 2013, interest will be set at an annual rate of 2% above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code. Interest is computed at 1/12 this annual rate per month or part of a month. Interest rates for periods on or after July 1, 2013, are posted on the IFTA Web site at [www.iftach.org](http://www.iftach.org).

**Penalties**

If you fail to file your return, file your return after the due date, or fail to pay the **net** amount of tax determined to be due, you are subject to a penalty. The penalty is \$50 or 10% of the amount of taxes determined to be due, whichever is greater. This penalty may be waived if you can show that the failure to file or pay was due to reasonable cause. If your failure to pay the taxes is due to fraud, you will be subject to a penalty of two times the amount of tax due.

**Refunds**

A New York-based carrier may claim a refund of the fuel use tax credit on Form IFTA-100-MN.

**Measurement conversion**

New York-based IFTA carriers must report fuel amounts and miles traveled based upon United States measurements. The conversion rates are:

One liter	=	0.2642 gallons
One gallon	=	3.785 liters
One kilometer	=	0.62134 miles
One mile	=	1.6093 kilometers

**License suspension, revocation, and reinstatement**

We may suspend or revoke your IFTA license for failure to follow any of the requirements of the New York State fuel use tax (Article 21-A), highway use tax (Article 21), or IFTA. This includes, but is not limited to, failure to file an IFTA quarterly tax return (Form IFTA-100-MN), or a highway use tax return (Form MT-903-MN), or for failure to pay any of the taxes due with those returns.

If we notify you that we have suspended or revoked your IFTA license, you must return your IFTA license to the department. You must destroy any copies of the IFTA license and any decals issued with the license. It will be illegal for you to continue to operate your qualified motor vehicles in New York State or in any IFTA member jurisdiction. If we have suspended or revoked your IFTA license, all IFTA jurisdictions are notified of the suspension or revocation, and the New York State Department of Motor Vehicles will not reregister or transfer the registration of ownership of any of your qualified motor vehicles until we have reinstated your IFTA license. The department may reinstate your IFTA license once you satisfy the requirements that caused us to suspend or revoke your license. You must file all required returns and pay any tax, interest, and penalty in full.

## Recordkeeping requirements

### Record of operations

You must maintain a complete and accurate record of operations for **all qualified motor vehicles in every IFTA jurisdiction** in the form of a daily manifest or trip record. The daily manifest or trip record must include the following information for each trip:

- the vehicle identification number of the qualified motor vehicle;
- the licensee's name;
- the name of the owner of the qualified motor vehicle if the vehicle is operated under a lease or other agreement;
- the type of automotive fuel used by the qualified motor vehicle;
- the number of gallons of automotive fuel purchased for the qualified motor vehicle;
- the starting and ending date of each trip;
- the points of origin and destination for each trip;
- the route of travel;
- the beginning and ending odometer and hub odometer reading of the trip;
- the total trip miles;
- the total miles traveled in each IFTA jurisdiction;
- the vehicle fleet number; and
- the signature of each driver.

You must also maintain bills of lading, waybills, freight bills, invoices, shipping orders, dispatch sheets, and drivers' daily logs or trip sheets to substantiate vehicle operations.

### Mileage records

You must also keep records substantiating mileage traveled. For example, these records may include:

- odometer, hub odometer, and other similar readings;
- fuel consumption records;
- map mileage from the point of origin to the point of final destination;  
or
- tariff schedules or records of mileage used for billing purposes.

### Records of fuel purchases

You must maintain complete records of all fuel purchases, including purchases of fuel in bulk. Be sure to retain original receipts or invoices of fuel purchases. The fuel records must contain:

- the date of purchase;
- the name and address of the seller;
- the name of the purchaser;

- the vehicle identification number of the qualified motor vehicle into which the fuel was placed or, in the case of purchases of fuel in bulk, the location of delivery of the fuel;
- the number of gallons of automotive fuel purchased;
- the type of automotive fuel purchased;
- the retail price of each gallon of automotive fuel, including all federal, state, and local taxes charged; and
- the total sales price.

**Records required for withdrawals of bulk fuel**

If you have bulk fuel storage tanks, you must maintain a record of all withdrawals from those tanks. The following information is required:

- the date of each withdrawal;
- the number of gallons withdrawn;
- the fuel type;
- the vehicle identification number of the qualified motor vehicle into which the fuel was placed; and
- purchase and inventory records to substantiate that tax was paid on all bulk purchases, including the location of delivery of the fuel purchased.

**Monthly summary**

At the end of each month, you must prepare a summary of mileage and fuel records by jurisdiction for each of your qualified motor vehicles.

**Electronic data recording systems (optional)**

On-board recording devices, vehicle tracking systems, or other electronic data-recording systems may be used in lieu of or in addition to handwritten trip reports for tax reporting. Any device or electronic system used in conjunction with a device must meet the requirements stated in the IFTA procedures manual (available at [www.iftach.org](http://www.iftach.org)).

**Record retention**

You must maintain all records used to support the information reported on quarterly tax returns for a period of four years from the tax return due date or filing date, whichever is later.

Any required record may be retained in either hard-copy format or electronic format (or both) at the discretion of the carrier. The electronic records, either alone or in conjunction with the carrier's other records, must contain sufficient information to support and verify all the entries that are made on the carrier's tax returns, and to determine the proper taxes that may be due. *Electronic* means any technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities. For more information, see Part 2402 of the Tax Department's regulations (20 NYCRR), *Taxpayer Record Retention Formats*. The regulations may be found at <http://www.dos.ny.gov/info/nycrr.html>.

**Audit**

The purpose of an IFTA audit is to verify the fuel and mileage data reported on your IFTA tax return. If you are a New York based IFTA carrier, New York State will audit your return on behalf of all IFTA member



jurisdictions. The results of the audit will be shared with each of the jurisdictions in which you operated during the audit period.

In addition to an IFTA audit, we will audit your New York State highway use tax (Tax Law Article 21).

If you are selected for an audit, we will contact you in advance to make arrangements concerning the place, date, and time of the audit. We will advise you of the audit period and the records needed. If your records are not maintained in New York State, you must make them available in New York State, or you may be required to pay necessary expenses for travel and lodging associated with the performance of the audit. At a pre-audit conference, you will be asked questions concerning your operation, reporting methods, and record retention. The auditor will also discuss audit procedures, records to be examined, the period that the audit will cover, and various other issues related to the audit.

As the audit progresses, the auditor will discuss preliminary findings and may ask you for additional records or clarification on specific issues.

A closing conference will be held with you to discuss the audit findings. The auditor may also make suggestions for improving your recordkeeping, if needed. You will also be offered copies of applicable work papers.

## Appeals

If we deny you an IFTA license and decals, or notify you that your license and decals have been or will be suspended or revoked, you may appeal the action by filing a petition for a hearing within **30 days** from the postmark date of our written notification. Also, if we notify you that you owe additional tax, penalty, or interest, you have **30 days** from the postmark date of our written notification of the determination to file a petition for a hearing to appeal the determination. If you do not file a petition within 30 days, the action or determination is final. You may file your petition with the Division of Tax Appeals or with our Bureau of Conciliation and Mediation Services. (See Parts 3000 and 4000, respectively, of Title 20 of the *Official Compilation of Codes, Rules and Regulations of the State of New York* for hearing procedures.)

## Need help?



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features



**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



### Telephone assistance

**Business Tax Information Center:** (518) 457-5342

To order forms and publications: (518) 457-5431



**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.