



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

## IFTA-1 (3/11)

### 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 (see instructions)      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      Telephone number ( )  
 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 \$8.00 per set = .....	17	\$	00
18 Additional decals desired (two decals per vehicle) _____ x \$4.00 per decal = .....	18	\$	00
19 Total due (add lines 17 and 18) .....	19	\$	00

- Remit fees with application.
- Remittance (line 19 amount) must be in U.S. funds.
- Make check or money order payable to:  
**Commissioner of Taxation and Finance.**

Mail completed application, and check or money order, to:  
 NYS TAX DEPARTMENT  
 HUT/IFTA APPLICATION DEPOSIT UNIT  
 W A HARRIMAN CAMPUS  
 ALBANY NY 12227

20 Type of fuel used (check all that apply):

Diesel     
  Motor fuel (gasoline)     
  Ethanol/gasohol  
 Propane (LPG)     
  Compressed natural gas (CNG)     
  Other

21 Mark an **X** in the box next to any jurisdiction you plan to travel in during this registration year.

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

22 List any IFTA member jurisdiction(s) where you maintain bulk fuel storage, and the type of fuel stored in each (enter **none** if you do not maintain bulk fuel storage).

<b>Jurisdiction</b>	<b>Fuel Type</b>
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23 List any jurisdiction(s) where you are, or were previously, licensed for IFTA (enter **none** if you have never been licensed for IFTA).

The applicant agrees to comply with reporting, payment, recordkeeping, 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 certify with my signature that to the best of my knowledge and belief, the information on this application is true, correct, and complete. I understand that any falsification may subject me to civil and criminal sanctions found in 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:

- 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 1** — 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 2** — Enter your federal employer identification number, including any suffix numbers; if you do not have one, enter your social security number.

**Line 3** — 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 proprietorship — name of the individual owner

**Line 4** — Enter your United States Department of Transportation (USDOT) number.

**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. To obtain Form TMT-1, *Application for Highway Use and/or Automotive Fuel Carrier Permits*, see *Need Help?* on page 4.

**Line 14** — 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 15** — Mark an **X** in the box indicating whether the applicant is an individual, partnership, corporation, limited liability company, or limited liability partnership. Describe fully if the *Other* box is marked.

**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 \$8.00.

**Line 19** — Add lines 17 and 18 to determine the total due. Remit check or money order for the total due in U.S. funds, payable to: **Commissioner of Taxation and Finance**.

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 responsibility for the validity of the information contained in the application.

Mail the completed application and check or money order to:

NYS TAX DEPARTMENT  
HUT/IFTA APPLICATION DEPOSIT UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

## Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

## Need help?



**Internet access: [www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and publications)



**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** is available from 8:30 A.M. to 4:30 P.M. (eastern time), Monday through Friday.

**Miscellaneous Tax Information Center:** (518) 457-5735

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.