

HUT and IFTA Credential Request Policy Change

Issuance of Highway Use Tax (HUT) Permits and/or International Fuel Tax Agreement (IFTA) License(s) and Decals at District Offices

Effective May 1, 2004, the Tax Department's district offices will issue HUT or IFTA credential requests, or both, on an emergency basis only.

Some examples of an **emergency** are:

- Carrier did not receive their renewal by mail.
- Vehicle(s) has been impounded for lack of permits.
- Vehicle(s) has been halted by police due to suspension.
- Vehicle(s) is carrying perishable merchandise and unable to proceed due to lack of permit(s).
- Disaster relief vehicle(s) is unable to enter state to provide service.
- Other such emergencies as determined by the district office compliance manager.

All nonemergency credential requests can be obtained by completing Form TMT-1, *Application for Highway Use Tax and/or Automotive Fuel Carrier Permits*, or Form IFTA-1, *New York State International Fuel Tax Agreement (IFTA) License Application*. Mail the completed application(s) with payment as instructed on the form.

Credentials can also be obtained by active and compliant carriers by using **OSCAR, the One-Stop Credentialing And Registration** Web-based service. OSCAR is a free and secure service that provides a single point of contact and saves motor carriers and their service bureaus time and money by allowing them to do business online.

OSCAR currently allows you to:

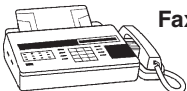
- add a vehicle(s) to your HUT, International Registration Plan (IRP), IFTA, and/or Single State Registration System (SSRS) fleet(s);
- transfer license plates from an existing IRP vehicle to a new IRP vehicle;
- convert a commercial vehicle license plate to an IRP plate;
- add a jurisdiction to your SSRS account; and
- add to the number of vehicles that may travel in a SSRS jurisdiction.

For more information on obtaining permits for HUT/IFTA, please visit the OSCAR Web site at www.oscar.state.ny.us .

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



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



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

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



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. 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 1 800 972-1233.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
BUSINESS TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227