



Instructions for Form MT-903 Highway Use Tax Return

General instructions

For resources and the latest information about highway use tax (HUT), see Highway use tax, visit www.tax.ny.gov (search: *HUT*), or subscribe to our *Highway use tax* email topic. To get Form MT-903, see Form MT-903, *Highway Use Tax Return*, or visit www.tax.ny.gov (search: *mt903*).

Highway Use Tax (HUT) Web File

You can file Form MT-903 online using HUT Web File! It's the fastest, easiest way to file a HUT return and make a payment. Benefits include:

- instant, electronic filing confirmation
- automatic calculation of tax due
- ability to schedule your payment up to, and including the due date

To get started, log in to (or create) your Business Online Services account. For more information, see Highway Use Tax Web File or visit www.tax.ny.gov (search: *HUT*).

Who must file

You must complete and file Form MT-903, *Highway Use Tax Return*, if you:

- were issued a HUT certificate of registration (certificate), or
- operate certain *motor vehicles* in New York State.

If you had no activity in New York State for this period, you must still file a return. See *No-tax-due return* for instructions.

If you are permanently discontinuing your business for HUT purposes and filing a final return, see *Final return*.

If this return amends a previously filed return, see *Amended return*.

Note: Some vehicles are excluded or exempt from HUT.

When to file

You must file a HUT return and pay tax due on a **quarterly** basis starting with the calendar quarter when you began operations in New York State, unless notified by the Tax Department of a different filing requirement.

Filing period changes

After filing quarterly for a calendar year, your filing period may change based on your total HUT liability for the preceding calendar year. The Tax Department annually reviews your total HUT liability for the preceding calendar year and will notify you if your filing frequency requirements have changed.

If your total HUT liability for the preceding calendar year was:

- more than \$1,200 but not more than \$12,000, you must continue to file **quarterly**;
- more than \$12,000, you will be reclassified as a **monthly** filer; or
- \$1,200 or less and you were subject to HUT for the **entire** preceding calendar year, you will be reclassified as an **annual** filer.

These filing thresholds are effective for taxable periods beginning on or after January 1, 2022. For taxable periods beginning prior to January 1, 2022, see Form MT-903-I (5/16), *Instructions for Form MT-903 Highway Use Tax Return*.

Due dates

Form MT-903 is due the last day of the month following the end of the reporting period. If the due date falls on a Saturday, Sunday, or legal holiday (visit www.tax.ny.gov and search: *holiday*), the return is due on the next business day. We use the postmark date as the filing date for returns and payments sent by mail.

Due date for annual filers

Filing period	Due date
January 1 through December 31	January 31 of the following year

Due dates for quarterly filers

Filing period	Due date
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31 of the following year

Due dates for monthly filers

Filing period	Due date
January 1 through January 31	February 28 or 29
February 1 through February 28 or 29	March 31
March 1 through March 31	April 30
April 1 through April 30	May 31
May 1 through May 31	June 30
June 1 through June 30	July 31
July 1 through July 31	August 31
August 1 through August 31	September 30
September 1 through September 30	October 31
October 1 through October 31	November 30
November 1 through November 30	December 31
December 1 through December 31	January 31 of the following year

Where to file

Mail Form MT-903 to:

**NYS TAX DEPARTMENT
RPC - HUT
PO BOX 15166
ALBANY NY 12212-5166**

Private delivery services

See Publication 55, *Designated Private Delivery Services*.

Definitions

Almost exclusively means 90% or more of a motor vehicle's monthly New York State laden miles, whether operated alone or in combination, are used in the month to transport:

- boltwood (short sections of logs, six feet long or fewer, to be sawed or cut, that are commonly used for specialized items, as in the case of the wood-turnery industry);
- logs (unshaped timber greater than six feet long, ready for sawing, and commonly used for making lumber);
- pulpwood (wood for pulp commonly used in making paper);
- woodchips (small, usually thin, flat pieces of wood cut, struck, or flaked that are commonly used in making composition board and pulp); and
- raw, unprocessed milk in bulk.

Carrier includes any person having the lawful use or control, or the right to the use or control, of any vehicular unit in this state.

Gross weight means:

- the unloaded weight of the motor vehicle; plus
- the unloaded weight of the heaviest motor vehicle, trailer, semi-trailer, dolly, or other device to be drawn by that motor vehicle; plus
- the weight of the maximum load to be carried or drawn by the motor vehicle.

Gross weight does **not** include the weight of the driver and any helpers. For a tow truck, it does **not** include the weight of any vehicle that is being towed partly or wholly upon the towed vehicle's own wheels. Gross weight of a flatbed tow truck **must include** the weight of the heaviest vehicle being transported on the bed of the truck.

Laden miles means miles traveled in a vehicle with a load or any part of a load.

Motor vehicle includes any:

- truck, tractor, or other self-propelled device, and any trailer, semi-trailer, dolly, or other device that is drawn having a **gross weight**—alone or in combination with another motor vehicle, trailer, semi-trailer, dolly, or other device—of more than 18,000 pounds;
- truck having an **unloaded weight** of more than 8,000 pounds; and
- tractor having an **unloaded weight** of more than 4,000 pounds.

Public highway includes any public highway, street, avenue, road, public place, public driveway, or any other public way. It does **not** include toll-paid portions of the New York State Thruway.

Unloaded weight means the actual weight of the motor vehicle, including:

- all equipment necessary for its performance as a vehicle,
- all equipment necessary for its safety,
- all equipment permanently attached to the vehicle,
- all equipment used exclusively for the protection of its load,
- all equipment used exclusively for loading or unloading the vehicle, and
- the weight of full fuel tanks used to propel the vehicle.

Unloaded weight does **not** include the weight of the driver and any helpers.

Specific instructions

Final return

If you are permanently discontinuing your business for HUT purposes and filing a final return:

1. Mark an **X** in the *Final return* box at the top of the return.
2. Mail your HUT and Automotive Fuel Carrier Certificates of Registration (Forms TMT-7 and TMT-7.1) and decals to:

**NYS TAX DEPARTMENT
HUT REGISTRATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0863**

3. Pay any outstanding HUT bills. To review for outstanding bills:
 - a. Log in to your Business Online Services account. If you need to create an account, see *Create account* or visit www.tax.ny.gov (search: *online*).
 - b. Scroll down to the *Bills* section of your *Account Summary homepage*.
4. File any delinquent HUT returns. You can Web File or file by paper. To review for delinquent returns, log in to your Business Online Services account and review your *Account Summary*. Filing a return does not cancel delinquencies or bills.

Amended return

If this return amends a previously filed return:

1. Mark an **X** in the *Amended return* box at the top of the return.
2. Indicate the correct figures for the period, not the difference between the amount previously reported and the new figures.
3. Write an explanation of the changes and attach it to your return.

Change of business information

If you only need to report an address change, the fastest and easiest way is online. Visit our website (see *Need help?*) and select the option to change your address. You can also complete Form DTF-96, *Report of Address Change for Business Tax Accounts*, and attach it to your return. To change any other business tax account information (as well as your address), file Form DTF-95, *Business Tax Account Update*. If you need either form, or any other form, visit our website.

No-tax-due return

If you had no activity in New York State for this period:

1. Mark an **X** in the appropriate box and enter **0** on line 3.
2. Complete the rest of the return, as applicable.

If you had activity but do not owe tax because your mileage is being reported by another or your vehicle is exempt:

1. Mark an **X** in the appropriate box or enter **0** on line 3.
2. Complete the rest of the return, as applicable.

Total taxable miles and total miles (including Thruway miles) traveled in New York State

Enter in the appropriate boxes:

- the total taxable miles traveled in New York State for this period by all vehicles, and
- the total miles (including New York State Thruway miles) traveled in New York State for this period by all vehicles.

Do **not** report mileage traveled:

- on the toll-paid portion of the New York State Thruway, or
- by buses or other exempt or excluded vehicles.

Filing method

Mark an **X** in the *gross weight method* or *unloaded weight method* box to indicate the method you are using to calculate your HUT due with this return (and all other returns for this calendar year).

Methods for calculating highway use tax

When you file your first return for the calendar year, you must choose one of the following methods to calculate your HUT for the duration of the year and for every vehicle:

- *gross weight method* (straight line option or heaviest weight option), or
- *unloaded weight method*.

You **cannot** change the method during the calendar year.

Choose the method that works best for your business operations. One method may be more economical or convenient for you.

Gross weight method

If you choose the gross weight method, you must use it for **every** truck and tractor with a *gross weight* of more than 18,000 pounds operating on New York State public highways during the reporting period.

Under the gross weight method, you may calculate your tax using either:

- the straight line option, or
- the heaviest weight option.

You must use the same option for all trucks and tractors included on your return.

If you use the heaviest weight option for a reporting period, you cannot use a different option **if** you later file an amended return for that reporting period.

Unloaded weight method

If you choose the unloaded weight method, you must use it for the following vehicles operating on New York State public highways during the reporting period:

- **every** truck having an *unloaded weight* greater than 8,000 pounds, and
- **every** tractor having an unloaded weight greater than 4,000 pounds.

Schedule totals

Using the schedule instructions, directly below, for your chosen filing method, complete Schedule 1, Schedule 2, or both on page 2 of the return to calculate the amount of tax due. Report all weight in pounds.

Schedule 1: Overview

Schedule 1 is used to calculate the tax due on all miles you traveled in New York State for the reporting period—**except** those miles:

- you traveled on the toll-paid portion of the Thruway, or
- you include in the tax calculation on Schedule 2.

Schedule 2: Overview

Schedule 2 is used to calculate the tax due on the mileage of trucks and tractors—excluding the miles traveled on the toll-paid portion of the Thruway—that are used *almost exclusively* in the month to transport:

- boltwood (short sections of logs, six feet long or fewer, to be sawed or cut, that are commonly used for specialized items, as in the case of the wood-turnery industry);
- logs (unshaped timber greater than six feet long, ready for sawing, and commonly used for making lumber);
- pulpwood (wood for pulp commonly used in making paper);
- woodchips (small, usually thin, flat pieces of wood cut, struck, or flaked that are commonly used in making composition board and pulp); and
- raw, unprocessed milk in bulk.

You may use Schedule 2 to report mileage only for **three or fewer** trucks or tractors. If you have **more than three** trucks or tractors to report on Schedule 2, report all mileage on Schedule 1.

If you use your truck or tractor for another purpose for more than 10% of the motor vehicle's New York State *laden* miles during any month, report all mileage traveled in New York State (except the toll-paid Thruway mileage) on Schedule 1.

Track your laden miles monthly, even if you file quarterly or annually, because you may need to report mileage on each schedule.

Example: *Carrier A files quarterly. If Carrier A uses a truck almost exclusively for one month for a Schedule 2-use, and the next month uses the same truck only 50% of the time for a Schedule 2-use, Carrier A must divide the mileage according to the monthly use and include the truck on both schedules of their quarterly return.*

Gross weight method: Straight line option

Schedule 1

Column A

Provide the current certificate number of each truck and each tractor you operated on New York State public highways during the reporting period in the following order:

1. List all tractors with a *gross weight* of more than 18,000 pounds. Enter the certificate number of a tractor twice if it operates in New York State both with and without a trailer or other attached device.
2. List all trucks with a gross weight, alone or in combination, of more than 18,000 pounds. Enter the certificate number of a truck twice if:
 - it operates in New York State both with and without a trailer or other attached device, and
 - its gross weight, both alone and in combination, is more than 18,000 pounds.
3. List tractors and trucks with a gross weight of more than 18,000 pounds on which you are paying the tax if certificates were issued to another carrier. Identify this group by writing **motor vehicles operated on certificates of others**.

Do **not** include on the list:

- motor vehicles whose entire mileage is reported on Schedule 2,
- motor vehicles that incurred no tax (account for them by writing **other motor vehicles incurred no tax**), or
- motor vehicles for which someone else is paying the tax (account for them by writing **other motor vehicles will be reported by others**).

Note: If you are listing a vehicle on both Schedule 1 and Schedule 2, be sure to allocate the mileage to the appropriate schedule so you are not taxed twice or at the wrong rate.

Column B

Enter the gross weight shown on the certificate for each vehicle in column A—except:

- for an unladen tractor that operated alone, enter **0**; and
- for a truck that operated without a trailer, enter the heaviest weight at which the truck can be operated on New York State public highways without a trailer.

Column C

Enter the *unloaded weight* shown on the certificate for each vehicle listed in column A, except a truck-trailer combination if both were unladen. In that case, enter the unloaded weight of the truck plus the unloaded weight of the heaviest trailer drawn by the truck.

Column D

Enter the total *laden* taxable (non-Thruway) miles traveled in New York State by each vehicle in column A. Include miles for excluded vehicles when used in a non-excluded manner.

Column E

1. Refer to *Table 1: Laden taxable miles* to determine the tax rate for each vehicle based on its gross weight (column B).
2. Enter the tax rate for each vehicle on its corresponding line.

Column F

1. Multiply columns D and E.
2. Enter the result on its corresponding line.

Column G

Enter the total unladen taxable (non-Thruway) miles traveled in New York State by each vehicle listed in column A.

Column H

1. Refer to the following tables to determine the tax rate for each vehicle based on its unloaded weight (column C):
 - o *Table 2: Unladen taxable miles for tractors (with trailers)*
 - o *Table 3: Unladen taxable miles for trucks (alone or with trailers) and tractors (without trailers)*
2. Enter the tax rate for each vehicle on its corresponding line.

Column I

1. Multiply columns G and H.
2. Enter the result on its corresponding line.

Lines 9 through 16

Follow the instructions directly on Schedule 1 to calculate the total tax due from the vehicles and mileage reported on Schedule 1.

Schedule 2**Column J**

List the current certificate numbers of motor vehicles used *almost exclusively* in a month covered by this tax return to transport boltwood, logs, pulpwood, wood chips, or bulk raw milk on New York State public highways if you operated three or fewer of these vehicles in the month.

Enter the certificate number of a tractor twice if:

- it operates in New York State both with and without a trailer or other attached device, and
- its *gross weight* is more than 18,000 pounds.

Enter the certificate number of a truck twice if:

- it operates in New York State both with and without a trailer or other attached device, and
- its gross weight, both alone and in combination, is more than 18,000 pounds.

Column K

Enter the gross weight shown on the certificate for each vehicle listed in column J—except:

- for an unladen tractor that operated alone, enter **0**; and
- for a truck that operated without a trailer, enter the heaviest weight at which the truck can be operated on New York State public highways without a trailer.

Column L

Enter the *unloaded weight* shown on the certificate for each vehicle listed in column J, except a truck-trailer combination if both were unladen. In that case, enter the unloaded weight of the truck plus the unloaded weight of the heaviest trailer drawn by the truck.

Column M

Enter the total *laden* taxable (non-Thruway) miles traveled in New York State by each vehicle listed in column J.

Column N

1. Refer to *Table 6: Laden taxable miles* to determine the tax rate for each vehicle based on its gross weight (column K).
2. Enter the tax rate for each vehicle on its corresponding line.

Column O

1. Multiply columns M and N.
2. Enter the result on its corresponding line.

Column P

Enter the total unladen taxable (non-Thruway) miles traveled in New York State by each vehicle listed in column J.

Column Q

1. Refer to the following tables to determine the tax rate for each vehicle based on its unloaded weight (column L):
 - o *Table 7: Unladen taxable miles for tractors (with trailers)*
 - o *Table 8: Unladen taxable miles for trucks (alone or with trailers) and tractors (without trailers)*
2. Enter the tax rate for each vehicle on its corresponding line.

Column R

1. Multiply columns P and Q.
2. Enter the result on its corresponding line.

Lines 17 through 24

Follow the instructions directly on Schedule 2 to calculate the total tax due from the vehicles and mileage reported on Schedule 2.

Gross weight method: Heaviest weight option

Schedule 1

Column A

List the current certificate numbers of the trucks and tractors with the heaviest *gross weight*, and the trucks and tractors with the heaviest *unloaded weight* you operated on New York State public highways during the reporting period. Consider only the trucks, tractors, trailers, and other attached devices you are reporting and paying taxes for.

List certificate numbers in the following order:

1. the truck with the heaviest gross weight (*laden*)
2. the tractor with the heaviest gross weight (*laden*)
3. the truck with the heaviest unloaded weight, if different from 1
4. the unladen tractor in combination with the heaviest unloaded weight, if different from 2
5. the tractor with the heaviest unloaded weight when operated without trailers
6. the truck-trailer combination with the heaviest gross weight (unloaded weight of the truck plus the unloaded weight of the heaviest trailer or combination of trailers drawn by the truck, plus the heaviest load carried or drawn)
7. the truck-trailer combination with the heaviest unloaded weight (unloaded weight of the truck plus the unloaded weight of the heaviest trailer drawn by the truck), if different from 6

Do not:

- list motor vehicles whose entire mileage should be reported on Schedule 2, or
- include mileage that should be included in Schedule 2.

Column B

Enter the gross weight of the following motor vehicles listed in column A:

- the truck with the heaviest gross weight (*laden*),
- the tractor with the heaviest gross weight (*laden*), and
- the truck-trailer combination with the heaviest gross weight.

Column C

Enter the unloaded weight of the following motor vehicles listed in column A:

- the truck with the heaviest unloaded weight,
- the unladen tractor in combination with the heaviest unloaded weight,
- the tractor with the heaviest unloaded weight when operated alone, and
- the truck-trailer combination with the heaviest unloaded weight.

Column D

Enter the total laden taxable (non-Thruway) miles traveled in New York State by all vehicles in each category listed in column B.

Column E

1. Refer to *Table 1: Laden taxable miles* to determine the tax rate for each category of vehicle based on the gross weight you entered in column B.
2. Enter the tax rate for each category of vehicle on its corresponding line.

Column F

1. Multiply columns D and E.
2. Enter the result on its corresponding line.

Column G

Enter the total unladen taxable (non-Thruway) miles traveled in New York State by all vehicles in each category listed in column C.

Column H

1. Refer to the following tables to determine the tax rate for each category of vehicle based on the unloaded weight you entered in column C:
 - *Table 2: Unladen taxable miles for tractors (with trailers)*
 - *Table 3: Unladen taxable miles for trucks (alone or with trailers) and tractors (without trailers)*
2. Enter the tax rate for each category of vehicle on its corresponding line.

Column I

1. Multiply columns G and H.
2. Enter the result on its corresponding line.

Lines 9 through 16

Follow the instructions directly on Schedule 1 to calculate the total tax due from the vehicles and mileage reported on Schedule 1.

Schedule 2**Column J**

List the current certificate numbers of the following motor vehicles used *almost exclusively* in a month covered by this tax return to transport boltwood, logs, pulpwood, wood chips, or bulk raw milk on New York State public highways if you operated three or fewer of these vehicles in the month:

- trucks and tractors with the heaviest *gross weight*, and
- trucks and tractors with the heaviest *unloaded weight*.

List the certificate numbers in the following order:

1. the truck with the heaviest gross weight (*laden*)
2. the tractor with the heaviest gross weight (*laden*)
3. the truck with the heaviest unloaded weight, if different from 1
4. the unladen tractor in combination with the heaviest unloaded weight, if different from 2
5. the tractor with the heaviest unloaded weight when operated without trailers
6. the truck-trailer combination with the heaviest gross weight (unloaded weight of the truck plus the unloaded weight of the heaviest trailer or combination of trailers drawn by the truck, plus the heaviest load carried or drawn)
7. the truck-trailer combination with the heaviest unloaded weight (unloaded weight of the truck plus the unloaded weight of the heaviest trailer drawn by the truck), if different from 6

Column K

Enter the gross weight shown on the certificate for each vehicle listed in column J—except:

- for an unladen tractor that operated alone, enter **0**; and
- for a truck that operated without a trailer, enter the heaviest weight at which the truck can be operated on New York State public highways without a trailer.

Column L

Enter the unloaded weight shown on the certificate for each vehicle listed in column J, except for a truck-trailer combination if both were unladen. In that case, enter the unloaded weight of the truck plus the unloaded weight of the heaviest trailer drawn by the truck.

Column M

Enter the total laden taxable (non-Thruway) miles traveled in New York State by all vehicles in each category listed in column J.

Column N

1. Refer to *Table 6: Laden taxable miles* to determine the tax rate for each category of vehicle based on the gross weight you entered in column K.
2. Enter the tax rate for each category of vehicle on its corresponding line.

Column O

1. Multiply columns M and N.
2. Enter the result on its corresponding line.

Column P

Enter the total unladen taxable (non-Thruway) miles traveled in New York State by all vehicles in each category listed in column J.

Column Q

1. Refer to the following tables to determine the tax rate for each category of vehicle based on the unloaded weight you entered in column L:
 - o *Table 7: Unladen taxable miles for tractors (with trailers)*
 - o *Table 8: Unladen taxable miles for trucks (alone or with trailers) and tractors (without trailers)*
2. Enter the tax rate for each category of vehicle on its corresponding line.

Column R

1. Multiply columns P and Q.
2. Enter the result on its corresponding line.

Lines 17 through 24

Follow the instructions directly on Schedule 2 to calculate the total tax due from the vehicles and mileage reported on Schedule 2.

Unloaded weight method

Schedule 1

Column A

List the current certificate number of each truck and tractor you operated on New York State public highways during the reporting period in the following order:

1. trucks you hold certificates for
2. tractors you hold certificates for
3. trucks or tractors on which you are paying the tax if certificates were issued to another carrier (Identify this group by writing ***motor vehicles operated on certificates of others.***)

Do **not** include on the list:

- motor vehicles whose entire mileage is reported on Schedule 2,
- motor vehicles that incurred no tax (account for them by writing ***other motor vehicles incurred no tax***), or
- motor vehicles for which someone else is paying the tax (account for them by writing ***other motor vehicles will be reported by others***).

Note: If you are listing a vehicle on both Schedule 1 and Schedule 2, be sure to allocate the mileage to the appropriate schedule so you are not taxed twice or at the wrong rate.

Column B

Leave blank.

Column C

Enter the *unloaded weight* shown on the certificate for each vehicle listed in column A.

Columns D through F

Leave blank.

Column G

Enter the total taxable (non-Thruway) miles traveled in New York State by each vehicle listed in column A.

Column H

1. Refer to the following tables to determine the tax rate for each vehicle based on its unloaded weight (column C):
 - o *Table 4: Taxable miles (trucks)*
 - o *Table 5: Taxable miles (tractors)*
2. Enter the tax rate for each vehicle on its corresponding line.

Column I

1. Multiply columns G and H.
2. Enter the result on its corresponding line.

Lines 9 through 11, and 15

Leave blank.

Lines 12 through 14, and 16

Follow the instructions directly on Schedule 1 to calculate the total tax due from the vehicles and mileage reported on Schedule 1.

Schedule 2**Column J**

List the current certificate numbers of trucks and tractors used *almost exclusively* in a month covered by this tax return to transport boltwood, logs, pulpwood, wood chips, or bulk raw milk on New York State public highways if you operated three or fewer of these vehicles in the month.

List the certificate numbers in the following order.

1. trucks you hold certificates for
2. tractors you hold certificates for
3. trucks or tractors on which you are paying the tax if certificates were issued to another carrier (Identify this group by writing ***motor vehicles operated on certificates of others.***)

Column K

Leave blank.

Column L

Enter the *unloaded weight* shown on the certificate for each vehicle listed in column J.

Columns M through O

Leave blank.

Column P

Enter the total taxable (non-Thruway) miles traveled in New York State by each vehicle listed in column J.

Column Q

1. Refer to the following tables to determine the tax rate for each vehicle based on its unloaded weight (column L):
 - o *Table 9: Taxable miles (trucks)*
 - o *Table 10: Taxable miles (tractors)*
2. Enter the tax rate for each vehicle on its corresponding line.

Column R

1. Multiply columns P and Q.
2. Enter the result on its corresponding line.

Lines 17 through 19, and 23

Leave blank.

Lines 20 through 22, and 24

Follow the instructions directly on Schedule 2 to calculate the total tax due from the vehicles and mileage reported on Schedule 2.

Line instructions

Line 1a

Enter the amount of total tax from Schedule 1, line 16.

Line 1b

Enter the amount of total tax from Schedule 2, line 24.

Line 2

Enter the amount of any prior HUT overpayments. Do **not** enter more than the amount on line 1c.

Note: You may apply any unused portion of your prior HUT overpayments against any HUT, penalty, or interest you owe within four years from the date of the overpayment. For a refund of HUT overpayments, file Form DTF-406, *Claim for Highway Use Tax (HUT) Refund*, separately.

Lines 4 and 5

If you are filing your return late, not paying the full amount due, or both, you owe penalty and interest. Interest rates are adjusted quarterly and compounded daily. You can estimate your penalty and interest using our Penalty and Interest Calculator (visit www.tax.ny.gov and search: *penalty*), or call and we will estimate your penalty and interest for you (see *Need help?*).

Enter the penalty amount on line 4 and the interest amount on line 5.

Line 7

Enter an amount on this line only if you are amending a previously filed return and marked an **X** in the *Amended return* box. Enter the total amount you paid, including any penalty and interest, with your previously filed return.

Line 8

Subtract line 7 from line 6, then enter this amount. This is your total balance due.

If you do **not** file your return and pay all tax due on or before the due date, we may send you a bill that includes all applicable penalties and interest.

If your balance due is a negative amount for this reporting period and you would like a refund of your HUT overpayment, you must file Form DTF-406, *Claim for Highway Use Tax (HUT) Refund*, separately.

Certification

Sign and date the return, and enter your official title, telephone number, and email. Only the taxpayer or an authorized agent may sign the return.

If anyone other than an employee, owner, partner, or officer of the business is paid to prepare the return, see *Paid preparer's responsibilities* below.

Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the NYTPRIN excl. code box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You must enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Exemption types by code

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See Tax preparer and facilitator registration and continuing education (search: *registration*) for more information about the tax preparer registration requirements.

Fuel use tax (Tax Law Article 21-A)

If you are licensed under the International Fuel Tax Agreement (IFTA), you must pay the New York State fuel use tax on your IFTA report filed with your base jurisdiction.

However, you must file Form MT-903-FUT, *Fuel Use Tax Return*, to report and pay your fuel use tax obligation if:

- you are **not** required to be licensed under IFTA, and
- you operate on New York State public highways (including the Thruway) qualified motor vehicles that consume fuel purchased in New York State on which you have not paid New York State taxes.

Tax rate tables for highway use tax: Schedule 1

If *gross weight method* was marked, use Tables 1, 2, and 3. If *unloaded weight method* was marked, use Tables 4 and 5.

Gross weight method

Table 1: Laden taxable miles

Weight (lbs.)		Rate (\$)
Greater than or equal to	Not more than	
18,001	20,000	0.0084
20,001	22,000	0.0098
22,001	24,000	0.0112
24,001	26,000	0.0126
26,001	28,000	0.0133
28,001	30,000	0.0140

30,001	32,000	0.0147
32,001	34,000	0.0154
34,001	36,000	0.0161
36,001	38,000	0.0168
38,001	40,000	0.0175
40,001	42,000	0.0182
42,001	44,000	0.0196
44,001	46,000	0.0210
46,001	48,000	0.0224
48,001	50,000	0.0238
50,001	52,000	0.0252
52,001	54,000	0.0266
54,001	56,000	0.0280
56,001	58,000	0.0294
58,001	60,000	0.0308
60,001	62,000	0.0322
62,001	64,000	0.0336
64,001	66,000	0.0357
66,001	68,000	0.0378
68,001	70,000	0.0399
70,001	72,000	0.0420
72,001	74,000	0.0455
74,001	76,000	0.0490

76,001	78,000	0.0518
78,001	80,000	0.0546
80,001 and over add \$0.0028 per ton or fraction of a ton		

Table 2: Unladen taxable miles for tractors (with trailers)

Weight (lbs.)		Rate (\$)
Greater than or equal to	Not more than	
7,001	8,500	0.0084
8,501	10,000	0.0098
10,001	12,000	0.0112
12,001	14,000	0.0126
14,001	16,000	0.0133
16,001	18,000	0.0140
18,001 and over add \$0.0007 per ton or fraction of a ton		

Table 3: Unladen taxable miles for trucks (alone or with trailers) and tractors (without trailers)

Weight (lbs.)		Rate (\$)
Greater than or equal to	Not more than	
18,001	20,000	0.0084
20,001	22,000	0.0098
22,001	24,000	0.0112
24,001	26,000	0.0126
26,001	28,000	0.0133
28,001	30,000	0.0140
30,001 and over add \$0.0007 per ton or fraction of a ton		

Unloaded weight method

Table 4: Taxable miles (trucks)

Weight (lbs.)		Rate (\$)
Greater than or equal to	Not more than	
8,001	9,000	0.0056
9,001	10,000	0.0070
10,001	11,000	0.0098
11,001	12,000	0.0112
12,001	13,000	0.0126
13,001	14,000	0.0140
14,001	15,000	0.0154
15,001	17,500	0.0168
17,501	20,000	0.0196
20,001	22,500	0.0252
22,501	25,000	0.0308
25,001 and over		0.0378

Table 5: Taxable miles (tractors)

Weight (lbs.)		Rate (\$)
Greater than or equal to	Not more than	
4,001	5,500	0.0084
5,501	7,000	0.0140
7,001	8,500	0.0196
8,501	10,000	0.0252
10,001	12,000	0.0350
12,001 and over		0.0462

Tax rate tables for highway use tax: Schedule 2

If *gross weight method* was marked, use Tables 6, 7, and 8. If *unloaded weight method* was marked, use Tables 9 and 10.

Gross weight method**Table 6: Laden taxable miles**

Weight (lbs.)		Rate (\$)
Greater than or equal to	Not more than	
18,001	20,000	0.0060
20,001	22,000	0.0070
22,001	24,000	0.0080
24,001	26,000	0.0090
26,001	28,000	0.0095
28,001	30,000	0.0100
30,001	32,000	0.0105
32,001	34,000	0.0110
34,001	36,000	0.0115

36,001	38,000	0.0120
38,001	40,000	0.0125
40,001	42,000	0.0130
42,001	44,000	0.0140
44,001	46,000	0.0150
46,001	48,000	0.0160
48,001	50,000	0.0170
50,001	52,000	0.0180
52,001	54,000	0.0190
54,001	56,000	0.0200
56,001	58,000	0.0210
58,001	60,000	0.0220
60,001	62,000	0.0230
62,001	64,000	0.0240
64,001	66,000	0.0255
66,001	68,000	0.0270
68,001	70,000	0.0285
70,001	72,000	0.0300
72,001	74,000	0.0325
74,001	76,000	0.0350
76,001	78,000	0.0370
78,001	80,000	0.0390
80,001 and over add \$0.002 per ton or fraction of a ton		

Table 7: Unladen taxable miles for tractors (with trailers)

Weight (lbs.)		Rate (\$)
Greater than or equal to	Not more than	
7,001	8,500	0.0060
8,501	10,000	0.0070
10,001	12,000	0.0080
12,001	14,000	0.0090
14,001	16,000	0.0095
16,001	18,000	0.0100
18,001 and over add \$0.0005 per ton or fraction of a ton		

Table 8: Unladen taxable miles for trucks (alone or with trailers) and tractors (without trailers)

Weight (lbs.)		Rate (\$)
Greater than or equal to	Not more than	
18,001	20,000	0.0060
20,001	22,000	0.0070
22,001	24,000	0.0080
24,001	26,000	0.0090
26,001	28,000	0.0095
28,001	30,000	0.0100
30,001 and over add \$0.0005 per ton or fraction of a ton		

Unloaded weight method

Table 9: Taxable miles (trucks)

Weight (lbs.)		Rate (\$)
Greater than or equal to	Not more than	
8,001	9,000	0.0040
9,001	10,000	0.0050
10,001	11,000	0.0070
11,001	12,000	0.0080
12,001	13,000	0.0090
13,001	14,000	0.0100
14,001	15,000	0.0110
15,001	17,500	0.0120
17,501	20,000	0.0140
20,001	22,500	0.0180
22,501	25,000	0.0220
25,001 and over		0.0270

Table 10: Taxable miles (tractors)

Weight (lbs.)		Rate (\$)
Greater than or equal to	Not more than	
4,001	5,500	0.0060
5,501	7,000	0.0100
7,001	8,500	0.0140
8,501	10,000	0.0180
10,001	12,000	0.0250
12,001 and over		0.0330

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