



Instructions for Form MT-903

Highway Use Tax Return

Who Must File a Return — You must file Form MT-903, *Highway Use Tax Return*, if you have been issued a highway use tax permit or you operate a motor vehicle (as defined in Article 21 of the Highway Use Tax Law) in New York State.

Form MT-903 is filed monthly, quarterly or annually, based on the amount of the previous full year's total truck mileage tax and fuel use tax liability:

- Monthly - more than \$4,000
- Annually - \$250 or less (with Tax Department approval)
- Quarterly - all others, including carriers not subject to tax in the preceding calendar year.

We will send you Form MT-903 in time for filing. If you do not receive it, contact the NYS Tax Department at the address or telephone numbers listed under *Need Help?* on page 3.

When to File — File your return by the last day of the month following the end of the reporting period. The date of the postmark will be considered to be the filing date for returns and payments.

General Instructions — If any of the preprinted information on the front of Form MT-903 is incorrect, complete Form DTF-95, *Change of Business Information*, and attach it to your return. If you need this form, call the forms and publications number listed under *Need Help?* on page 3.

Do not change any preprinted data or use another form.

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 fuel use tax on your IFTA report filed with your base jurisdiction. If you are not required to be licensed under IFTA and you operate on New York public highways (including the Thruway) qualified motor vehicles that consume fuel purchased in New York on which the New York taxes have not been paid, you must file Form MT-903-FUT, *Fuel Use Tax Return*, to report and pay your fuel use tax obligation.

Truck Mileage Tax (Tax Law - Article 21)

Do not report mileage traveled on the toll-paid portion of the New York State Thruway or mileage traveled by buses. (Also, see Publication 538, *A Guide to Highway Use Tax and Other New York State Taxes for Carriers*, for other exempt or excluded vehicles.)

If you did not check box a or b, complete the truck mileage tax schedules on the back of Form MT-903. Read the instructions for Schedules 1 and 2 below.

Photocopy the schedules or attach computer printouts if you need additional lines for either schedule.

Line 1a — Enter the total of Schedule 1 from the back of Form MT-903.

Line 1b — Enter the total of Schedule 2 from the back of Form MT-903.

Line 1c — Add lines 1a and 1b. This is your total truck mileage tax before applying any prior truck mileage tax overpayments.

Line 2 — Enter the amount of any prior truck mileage tax overpayments. Do not enter more than the amount on line 1c. You may apply any unused portion of prior truck mileage tax overpayments against any truck mileage tax, penalty or interest that may be due within four years from the date of the overpayment. For a refund of truck mileage tax overpayments, file Form DTF-406, *Claim for Refund of Highway Use Tax Overpayments*, separately.

Line 3 — Truck mileage tax due - subtract line 2 from line 1c.

Line 4 — A penalty is imposed at the rate of 10% of any tax due shown on line 3 for the first month or part of a month after the due date of the return, and 1% for each subsequent month or part of a month in which the tax remains unpaid, up to a maximum penalty of 30%. However, if a return is not filed within 60 days of the due date, the penalty will be the lesser of \$100 or 100% of the tax due.

In addition, the failure to file returns and pay any tax due may result in criminal penalties under Article 37 of the Tax Law.

Line 5 — For any tax due shown on line 3, interest is computed at the rate set by the Commissioner of Taxation and Finance and is compounded daily. It is computed from the day the tax was due until the day the tax is paid.

Interest is a charge for the use of state funds and may not be waived. For current interest rates or for assistance in the computation of interest, see *Need Help?* on page 3.

Certification

Sign and date the return and enter your official title and telephone number. 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, he or she is required to sign and date the return and provide his or her mailing address and telephone number.

Schedules 1 and 2 (Truck Mileage Tax)

General Information for Completing Schedules 1 and 2

Check the appropriate box (above *Schedule 1*) to indicate the filing method you elect(ed) to use to compute the truck mileage tax — the *Gross Weight Method* or the *Unloaded Weight Method*. The two methods are described below in the instructions for Schedules 1 and 2. If this is the first return filed for the calendar year, you may use either method; otherwise, you must use the same method that you used on the first return filed for the calendar year. You must use the same method for all motor vehicles.

Complete Schedules 1 and 2 to report miles traveled by your trucks and tractors in New York State on which you are reporting and paying the tax.

Schedule 1 — Include all miles traveled in New York State (other than miles traveled on the toll-paid portion of the Thruway). Do not include miles traveled by trucks and tractors used almost exclusively in the month to transport boltwood, logs, pulpwood, wood chips or bulk raw milk, but only if you operate three or fewer such vehicles.

Schedule 2 — Include all miles traveled in New York State (other than miles traveled on the toll-paid portion of the Thruway) by your 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, if you operated three or fewer such vehicles in the month.

Almost exclusively means that 90% or more of a motor vehicle's monthly New York laden miles, whether operated alone or in combination, are from transporting logs, boltwood, pulpwood, wood chips or raw unprocessed milk in bulk. If you use a motor vehicle for more than 10% of the motor vehicle's New York laden miles during any month for any other purpose, all mileage traveled in New York State (except travel on the toll-paid portion of the Thruway) by the motor vehicle during the month must be reported on Schedule 1.

Follow the instructions for Schedules 1 and 2 for the method you will be using. The tax rates, tables 1-10, are on page 4.

Gross Weight Method — If you use 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. (The gross weight of a tow truck does not include the weight of any disabled vehicle it pulls.)

You may use either the straight line option or the heaviest weight option for any tax period of a calendar year in which you use the gross weight method. You must use the same option for all trucks and tractors required to be included in the return. The election to use the heaviest weight option is irrevocable for any tax period in which it has been used.

Laden miles are those traveled by a vehicle with a load or any part of a load.

Gross Weight Method, Straight Line Option — Refer to General Information for Completing Schedules 1 and 2

Instructions for Schedule 1

Column (a) – List the current permit number of each truck and each tractor you operated on New York State public highways during the reporting period. List the motor vehicles in the following order:

1. List all tractors with a gross weight of more than 18,000 pounds. Enter the permit 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 permit 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 permits were issued to another carrier. Identify this group as **Motor Vehicles Operated on Permits of Others**

Do not list motor vehicles that incurred no tax; account for them by entering **Other Permitted Motor Vehicles Incurred No Tax**.

Do not list motor vehicles whose entire mileage should be reported on Schedule 2 and do not include mileage that should be included in Schedule 2.

Also, do not list motor vehicles for which the tax will be paid by others; account for them by entering **Other Permitted Motor Vehicles Will Be Reported by Others**.

Column (b) – Enter the gross weight shown on the highway use tax permit for each vehicle in column (a) except:

- Enter “0” for an unladen tractor that operated alone.
- Enter the gross weight of a truck only, when operated without a trailer. (The gross weight of a truck only is the heaviest weight at which the truck will be operating on New York public highways when operated without a trailer.)

Column (c) – Enter the unloaded weight shown on the highway use tax permit for each vehicle listed in column (a), except a truck-trailer combination if both were unladen (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 non-Thruway miles traveled in New York State by each vehicle in column (a).

Column (e) – Determine the rate for each vehicle based on its gross weight in column (b) using Table 1, *Laden Non-Thruway Miles - Tractors and Trucks*.

Column (f) – Multiply column (d) by column (e).

Column (g) – Enter the total unladen non-Thruway miles traveled in New York State by each vehicle listed in column (a).

Column (h) – Determine the rate for each vehicle based on its unloaded weight entered in column (c) using Table 2, *Unladen Non-Thruway Miles - Tractors*, or Table 3, *Unladen Non-Thruway Miles - Trucks*. Use Table 3 for unladen tractors operating alone.

Column (i) – Multiply column (g) by column (h).

Instructions for Schedule 2 — Refer to General Information for Completing Schedules 1 and 2

Column (j) - List the current permit 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 such vehicles in the month.

- Enter the permit number of a tractor with a gross weight of more than 18,000 pounds twice if it operates in New York State both with and without a trailer or other attached device.
- Enter the permit 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 highway use tax permit for each vehicle listed in column (j) except:

- Enter “0” for an unladen tractor that operated alone.
- Enter the gross weight of a truck only, when operated without a trailer. (The gross weight of a truck alone is the heaviest weight at which the truck will be operating on New York State public highways when operated without a trailer.)

Column (l) – Enter the unloaded weight shown on the highway use tax permit for each vehicle listed in column (j), except a truck-trailer combination if both were unladen (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 non-Thruway miles traveled in New York State by each vehicle listed in column (j).

Column (n) – Determine the rate for each vehicle based on its gross weight in column (k) using Table 6, *Laden Non-Thruway Miles - Tractors and Trucks*.

Column (o) – Multiply column (m) by column (n).

Column (p) – Enter the total unladen non-Thruway miles traveled in New York State by each vehicle listed in column (j).

Column (q) – Determine the rate for each vehicle based on its unloaded weight entered in column (l) using Table 7, *Unladen Non-Thruway Miles - Tractors*, or Table 8, *Unladen Non-Thruway Miles - Trucks*. Use Table 8 for unladen tractors operating alone.

Column (r) – Multiply column (p) by column (q).

Gross Weight Method, Heaviest Weight Option — Refer to General Information for Completing Schedules 1 and 2

Instructions for Schedule 1

Column (a) – List the current permit numbers of the trucks and tractors with the heaviest gross weight and the trucks and tractors with the heaviest unloaded weight that you operated on New York State public highways during the reporting period. In determining the heaviest gross weight or the heaviest unloaded weight, take into account only the trucks, tractors, trailers and other attached devices that were operated on New York State public highways during the reporting period for which you are reporting and paying the taxes. Do not list motor vehicles whose entire mileage should be reported on Schedule 2 and do not include mileage that should be included in Schedule 2.

List permit 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 (b) – Enter the gross weight of 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 listed in column (a).

Column (c) – Enter the unloaded weight of 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 listed in column (a).

Column (d) – Enter the total laden non-Thruway miles traveled in New York State by all vehicles in each category for which you made an entry in column (b).

Column (e) – Determine the rate for each category of vehicle, based on the gross weight of the vehicle entered in column (b) using Table 1, *Laden Non-Thruway Miles - Tractors and Trucks*.

Column (f) – Multiply column (d) by column (e).

Column (g) – Enter the total unladen non-Thruway miles traveled in New York State by all vehicles in each category for which you made an entry in column (c).

Column (h) – Determine the rate for each category of vehicles based on the unloaded weight entered in column (c) using Table 2, *Unladen Non-Thruway Miles - Tractors* or Table 3, *Unladen Non-Thruway Miles - Trucks*. Use Table 3 for unladen tractors operating alone.

Column (i) – Multiply column (g) by column (h).

Instructions for Schedule 2 — Column (j) – List the current permit 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 such vehicles in the month. List the vehicles in the same order as for column (a).

Column (k) – Enter the gross weight shown on the highway use tax permit for each vehicle listed in column (j) except:

- enter “0” for an unladen tractor that operated alone
- enter the gross weight of a truck only, when operated without a trailer (the gross weight of a truck alone is the heaviest weight at which the truck will be operating on New York State public highways when operated without a trailer).

Column (l) – Enter the unloaded weight shown on the highway use tax permit for each vehicle listed in column (j), except a truck-trailer combination if both were unladen (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 non-Thruway miles traveled in New York State by all vehicles in each category listed in column (j).

Column (n) – Determine the rate for each category of vehicle based on its gross weight in column (k) using Table 6, *Laden Non-Thruway Miles - Tractors and Trucks*.

Column (o) – Multiply column (m) by column (n).

Column (p) – Enter the total unladen non-Thruway miles traveled in New York State by each category of vehicle listed in column (j).

Column (q) – Determine the rate for each category of vehicle based on the unloaded weight entered in column (l) using Table 7, *Unladen Non-Thruway Miles - Tractors*, or Table 8, *Unladen Non-Thruway Miles - Trucks*. Use Table 8 for unladen tractors operating alone.

Column (r) – Multiply column (p) by column (q).

Unloaded Weight Method — If you elect the unloaded weight method, you must use it for every truck having an unloaded weight of over 8,000 pounds and every tractor having an unloaded weight of over 4,000 pounds operating on New York State public highways during the reporting period. Refer to *General Information for Completing Schedules 1 and 2*.

Instructions for Schedule 1 — Column (a) – List the current permit number of each truck and tractor you operated on New York State public highways during the reporting period in the following order:

1. Trucks for which you hold permits.

2. Tractors for which you hold permits.

3. Trucks or tractors on which you are paying the tax if permits were issued to another carrier. Identify this group as **Motor Vehicles Operated on Permits of Others**.

Do not list motor vehicles that incurred no tax; account for them by entering **Other Permitted Motor Vehicles Incurred No Tax**.

Do not list motor vehicles whose entire mileage should be reported on Schedule 2 and do not include mileage that should be included in Schedule 2.

Also, do not list motor vehicles for which the tax will be paid by others; account for them by entering **Other Permitted Motor Vehicles Will Be Reported by Others**.

Column (b) – Leave blank.

Column (c) – Enter the unloaded weight shown on the highway use tax permit for each vehicle listed in column (a).

Columns (d) through (f) – Leave blank.

Column (g) – Enter the total non-Thruway miles traveled in New York State by each vehicle listed in column (a).

Column (h) – Determine the rate for each vehicle based on its unloaded weight entered in column (c) using Table 4, *Non-Thruway Miles - Trucks*, or Table 5, *Non-Thruway Miles - Tractors*.

Column (i) – Multiply column (g) by column (h).

Instructions for Schedule 2 — Column (j) – List the current permit 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 such vehicles in the month. List the vehicles in the same order as for column (a).

Column (k) – Leave blank.

Column (l) – Enter the unloaded weight shown on the highway use tax permit for each vehicle listed in column (j).

Columns (m) through (o) – Leave blank.

Column (p) – Enter the total non-Thruway miles traveled in New York State by each vehicle listed in column (j).

Column (q) – Determine the rate for each vehicle based on its unloaded weight entered in column (l) using Table 9, *Non-Thruway Miles - Trucks*, or Table 10, *Non-Thruway Miles - Tractors*.

Column (r) – Multiply column (p) by column (q).

Carriers Who Are Incorporated

A corporation in the trucking industry may be subject to the franchise tax under sections 183 and 184 of Article 9 of the Tax Law. However, if it does not qualify as a trucking corporation it will be subject to Article 9-A of the Tax Law. See Publication 538, *A Guide to Highway Use Tax and Other New York State Taxes for Carriers*.

Need Help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, call toll free 1 800 462-8100.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

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

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and 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. Hours of operation are from 8:30 a.m. to 4:15 p.m., 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.

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

Tax Rate Tables for Truck Mileage Tax Schedule 1

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

Gross Weight Method

Table 1

Laden Non-Thruway Miles
Tractors and Trucks

Weight	Rate
18,001 to 20,000	\$0.012
20,001 to 22,000	0.014
22,001 to 24,000	0.016
24,001 to 26,000	0.018
26,001 to 28,000	0.019
28,001 to 30,000	0.020
30,001 to 32,000	0.021
32,001 to 34,000	0.022
34,001 to 36,000	0.023
36,001 to 38,000	0.024
38,001 to 40,000	0.025
40,001 to 42,000	0.026
42,001 to 44,000	0.028
44,001 to 46,000	0.030
46,001 to 48,000	0.032
48,001 to 50,000	0.034
50,001 to 52,000	0.036
52,001 to 54,000	0.038
54,001 to 56,000	0.040
56,001 to 58,000	0.042
58,001 to 60,000	0.044
60,001 to 62,000	0.046
62,001 to 64,000	0.048
64,001 to 66,000	0.051
66,001 to 68,000	0.054
68,001 to 70,000	0.057
70,001 to 72,000	0.060
72,001 to 74,000	0.065
74,001 to 76,000	0.070
76,001 to 78,000	0.074
78,001 to 80,000	0.078
80,001 and over	add \$0.004 per ton and fraction thereof

Table 2

Unladen Non-Thruway Miles
Tractors

Weight	Rate
7,001 to 8,500	\$0.012
8,501 to 10,000	0.014
10,001 to 12,000	0.016
12,001 to 14,000	0.018
14,001 to 16,000	0.019
16,001 to 18,000	0.020
18,001 and over	add \$0.001 per ton and fraction thereof

Table 3

Unladen Non-Thruway Miles
Trucks

Weight	Rate
18,001 to 20,000	\$0.012
20,001 to 22,000	0.014
22,001 to 24,000	0.016
24,001 to 26,000	0.018
26,001 to 28,000	0.019
28,001 to 30,000	0.020
30,001 and over	add \$0.001 per ton and fraction thereof

Tax Rate Tables for Truck Mileage Tax Schedule 2

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

Gross Weight Method

Table 6

Laden Non-Thruway Miles
Tractors and Trucks

Weight	Rate
18,001 to 20,000	\$0.006
20,001 to 22,000	0.007
22,001 to 24,000	0.008
24,001 to 26,000	0.009
26,001 to 28,000	0.0095
28,001 to 30,000	0.010
30,001 to 32,000	0.0105
32,001 to 34,000	0.011
34,001 to 36,000	0.0115
36,001 to 38,000	0.012
38,001 to 40,000	0.0125
40,001 to 42,000	0.013
42,001 to 44,000	0.014
44,001 to 46,000	0.015
46,001 to 48,000	0.016
48,001 to 50,000	0.017
50,001 to 52,000	0.018
52,001 to 54,000	0.019
54,001 to 56,000	0.020
56,001 to 58,000	0.021
58,001 to 60,000	0.022
60,001 to 62,000	0.023
62,001 to 64,000	0.024
64,001 to 66,000	0.0255
66,001 to 68,000	0.027
68,001 to 70,000	0.0285
70,001 to 72,000	0.030
72,001 to 74,000	0.0325
74,001 to 76,000	0.035
76,001 to 78,000	0.037
78,001 to 80,000	0.039
80,001 and over	add \$0.002 per ton and fraction thereof

Table 7

Unladen Non-Thruway Miles
Tractors

Weight	Rate
7,001 to 8,500	\$0.006
8,501 to 10,000	0.007
10,001 to 12,000	0.008
12,001 to 14,000	0.009
14,001 to 16,000	0.0095
16,001 to 18,000	0.010
18,001 and over	add \$0.0005 per ton and fraction thereof

Table 8

Unladen Non-Thruway Miles
Trucks

Weight	Rate
18,001 to 20,000	\$0.006
20,001 to 22,000	0.007
22,001 to 24,000	0.008
24,001 to 26,000	0.009
26,001 to 28,000	0.0095
28,001 to 30,000	0.010
30,001 and over	add \$0.0005 per ton and fraction thereof

Unloaded Weight Method

Table 4

Non-Thruway Miles
Trucks

Weight	Rate
8,001 to 9,000	\$0.008
9,001 to 10,000	0.010
10,001 to 11,000	0.014
11,001 to 12,000	0.016
12,001 to 13,000	0.018
13,001 to 14,000	0.020
14,001 to 15,000	0.022
15,001 to 17,500	0.024
17,501 to 20,000	0.028
20,001 to 22,500	0.036
22,501 to 25,000	0.044
25,001 and over	0.054

Table 5

Non-Thruway Miles
Tractors

Weight	Rate
4,001 to 5,500	\$0.012
5,501 to 7,000	0.020
7,001 to 8,500	0.028
8,501 to 10,000	0.036
10,001 to 12,000	0.050
12,001 and over	0.066

Table 9

Non-Thruway Miles
Trucks

Weight	Rate
8,001 to 9,000	\$0.004
9,001 to 10,000	0.005
10,001 to 11,000	0.007
11,001 to 12,000	0.008
12,001 to 13,000	0.009
13,001 to 14,000	0.010
14,001 to 15,000	0.011
15,001 to 17,500	0.012
17,501 to 20,000	0.014
20,001 to 22,500	0.018
22,501 to 25,000	0.022
25,001 and over	0.027

Table 10

Non-Thruway Miles
Tractors

Weight	Rate
4,001 to 5,500	\$0.006
5,501 to 7,000	0.010
7,001 to 8,500	0.014
8,501 to 10,000	0.018
10,001 to 12,000	0.025
12,001 and over	0.033