
Certificate of Registration

Introduction

Before operating a motor vehicle on the public highways of New York State you must obtain a certificate of registration and decal for each motor vehicle subject to the highway use tax.

A motor vehicle includes any:

- truck, tractor, or other self-propelled device having a **gross weight** in excess of 18,000 pounds,
- truck having an **unloaded weight** in excess of 8,000 pounds, or
- tractor having an **unloaded weight** in excess of 4,000 pounds.

There are two types of certificates of registration:

- Highway Use Tax (HUT) certificate of registration, and
- Automotive Fuel Carrier (AFC) certificate of registration.

Each carrier must apply to the Tax Department for a certificate of registration.

You must keep the certificate of registration at your regular place of business.

If you only occasionally operate a motor vehicle in New York State, you do not have to register and file HUT returns. Instead, you can get a **trip certificate of registration** from:

- One Stop Credentialing and Registration ([OSCAR](#)).
- A permit service company.

See Tax Bulletin [Certificate of Registration – Trip Certificate \(TB-HU-116\)](#).

HUT certificate of registration

A HUT certificate of registration and decal is required for any truck, tractor, or other self-propelled vehicle with a gross weight (either alone or in combination) of more than 18,000 pounds.

A vehicular unit is exempt from the HUT requirements if it has a gross weight of 18,000 pounds or less (unless a carrier elects to file a HUT return using the unloaded weight method for every truck having an unloaded weight in excess of 8,000 pounds and every tractor having an unloaded weight in excess of 4,000 pounds operating on New York State public highways during the reporting period). For definitions of gross weight and unloaded weight, see Tax Bulletin [An Introduction to Highway Use Tax \(TB-HU-40\)](#).

Certain vehicles are excluded from the HUT registration requirements if they are used for the purpose for which they were designed. Other vehicles may be exempt from the HUT registration requirements if used exclusively for an exempt activity. See Tax Bulletin [Excluded and Exempt Vehicles – Highway Use Tax \(TB-HU-245\)](#).

AFC certificate of registration

An AFC certificate of registration is required for any truck, trailer, semitrailer, or other attached device transporting automotive fuel and having a gross weight in excess of 18,000 pounds. If a tractor transporting automotive fuel trailers has been issued a HUT certificate of registration, that tractor does not need a separate AFC certificate.

When the unloaded weight method is used, an AFC certificate of registration is required for any truck with an **unloaded weight** of more than 8,000 pounds.

Automotive fuel includes:

- diesel motor fuel (No. 1 diesel fuel, No. 2 diesel fuel, biodiesel, kerosene, fuel oil, or other middle distillate and also motor fuel suitable for operating a diesel engine); and
- motor fuel (gasoline, benzol, reformulated blend stock for oxygenate blending, conventional blend stock for oxygenate blending, E85, fuel-grade ethanol that meets the ASTM International active standards specification D4806 or D4814, or other product that is suitable for use in the operation of a motor vehicle engine).

How to apply for your HUT and AFC credentials

[OSCAR](#) – New York State provides a single point of contact to apply for various operating credentials over the Internet. After you establish a HUT account, many services are available to you on [OSCAR](#). Currently, within [OSCAR](#) you can:

- add a vehicle(s) to your HUT fleet(s);
- transfer license plates from an existing International Registration Plan (IRP) vehicle to a new IRP vehicle;
- convert a commercial vehicle license plate to an IRP plate;
- revise HUT/AFC credentials; or
- cancel HUT/AFC credentials.

To establish your account and request your credentials, file:

- [Form TMT-39](#), *New Account Application for Highway Use Tax (HUT) and Automotive Fuel Carrier (AFC)*. If you plan to obtain your HUT credentials online, use [OSCAR](#), or
- [Form TMT-1](#), *Application for Highway Use Tax (HUT) and Automotive Fuel Carrier (AFC) Certificates of Registration (C of R) and Decals*.

Temporary credential or receipt of application

As a carrier, you may acquire HUT/AFC credentials to be used immediately if you:

- already have a HUT account and use [OSCAR](#), or
- use a permit service company approved by the Tax Department. To obtain a list of approved permit service companies, call the [Miscellaneous Business Tax Information Center](#).

Order your temporary HUT and AFC credentials online at [OSCAR](#) or through a permit service company approved by the Tax Department. Print Form TR-8, *Temporary Credential or Receipt of Application*, and carry it in the motor vehicle until the Tax Department issues a certificate of registration and decal.

Application fees

The HUT and AFC certificate of registration fee is \$1.50 per vehicle. The fee includes both a C of R and decal for each motor vehicle.

For more information regarding decals, see Tax Bulletin [Decals – Highway Use Tax \(TB-HU-160\)](#).

Excluded/exempt vehicles

Certain buses, highway construction and maintenance vehicles, and other vehicles are **excluded** from the HUT or AFC registration requirements. Certain emergency, farm, recreational, and other vehicles are **exempt** from the registration requirements. For more information, see Tax Bulletin [Excluded and Exempt Vehicles – Highway Use Tax \(TB-HU-245\)](#).

Leased vehicles

Even if you lease a vehicle from someone else or have control over a vehicle owned by someone else, and the owner (lessor) already has a certificate of registration and decal for the vehicle, you (lessee) may need to get a certificate of registration and decal for that vehicle. The registration is valid only during the term of the lease or agreement.

- If the lease or agreement covers a period of more than 30 consecutive days, you must get a certificate of registration and decal, unless you will operate the vehicle for 10 days or less in New York State.
- If the lease agreement is for 30 days or less, you are not required to get a certificate of registration and decal.

Renewals

The Tax Department **may** require carriers to renew their certificates of registration once a year. At the time of renewal, the department will issue new certificates of registration and decals to replace any outstanding certificates of registration and decals.

The C of R renewal fee is \$1.50 per vehicle. The fee includes both a C of R and decal for each motor vehicle.

Revised certificate of registration

If license plate information changes or the gross or unloaded weight of a motor vehicle increases, you must submit the revised information to the Tax Department. When we receive the revised information, we will issue you a new certificate of registration at no charge.

If the gross or unloaded weight of a motor vehicle decreases, you may apply for a revised certificate at no charge only during the month of January.

To report a change of information in January, you may:

- use [OSCAR](#),
- call the Miscellaneous Tax Information Center at (518) 457-5735, or
- mark up a copy of your certificate of registration with the changes and mail it to:

NYS Tax Department
PSSB-HUT/IFTA
Attn: HUT Registration
W A Harriman Campus
Albany NY 12227

In other months, you must cancel the current certificate and apply for a new certificate reflecting the decrease in the gross or unloaded weight of the vehicle. There is no cost for a new certificate of registration.

Duplicate certificate of registration

If a certificate of registration is lost, mutilated, or destroyed, you may:

- request a duplicate certificate online at [OSCAR](#), or
- file [Form TMT-334](#), *Application for Duplicate and/or Replacement Highway Use Tax and/or Automotive Fuel Certificate(s) of Registration and/or Decals*.

There is a \$1.50 fee for each duplicate certificate.

Denial, suspension, or revocation

Your request for a certificate of registration may be denied, or a certificate that has been issued to you may be suspended or revoked if you do not file your HUT return and pay any taxes due. For more information, see Tax Bulletin [Summary of Enforcement Provisions – Highway Use Tax \(TB-HU-835\)](#).

Certificate of tax clearance

The New York State Department of Motor Vehicles (DMV) will not renew the registration or transfer the registered ownership of any motor vehicle that was subject to the HUT unless the Tax Department provides a Certificate of Tax Clearance. The Tax Department will not issue this certificate until the taxpayer pays all of his or her outstanding highway use tax liability.

You must provide one of the following when the vehicle is registered or re-registered with DMV:

- Form MT-370.1, *Certificate of Tax Clearance*, or
- Form MT-370.2, *Certificate of Tax Clearance* (must be in the registrant's name).

If you need Form MT-370.1 or MT-370.2, *Certificate of Tax Clearance*, call (518) 457-5735.

Caution: When purchasing a used vehicle that was previously registered for the HUT, be sure to obtain Form MT-370.1 before completing the purchase. If the seller owes any monies or has delinquent HUT returns, you will not be able to register the vehicle with DMV.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Section 502

Regulations: Parts 473 and 474

Memorandum: [TSB-M-16\(2\)M](#), *Highway Use Tax Certificate of Registration and Decal Fees Reduced*

Bulletins:

[Certificate of Registration – Trip Certificate \(TB-HU-116\)](#)

[Decals – Highway Use Tax \(TB-HU-160\)](#)

[Excluded and Exempt Vehicles – Highway Use Tax \(TB-HU-245\)](#)

[How to Determine Your Highway Use Tax \(TB-HU-360\)](#)

[Summary of Enforcement Provisions – Highway Use Tax \(TB-HU-835\)](#)