

Instructions for Form MT-903

Combined Truck Mileage and Fuel Use Tax Return

**PLEASE KEEP
FOR YOUR
RECORDS**

Use these instructions to prepare the *Combined Truck Mileage and Fuel Use Tax Return*, Form MT-903.

Who Must File a Return

Every carrier who operates a motor vehicle (as defined in Article 21, the Highway Use Tax Law) in New York State, and every carrier to whom a permit was issued must file a periodic *Combined Truck Mileage and Fuel Use Tax Return*, Form MT-903.

Quarterly filing — Carriers whose truck mileage tax does not exceed \$300 per quarter must file an MT-903 return quarterly and must complete Sections I, II and III to report the truck mileage tax and the fuel use tax unless otherwise indicated on the return.

Monthly filing — Carriers whose truck mileage tax exceeds \$300 per quarter must file an MT-903 return monthly for the first two months of each calendar quarter and must complete Sections I and III to report the truck mileage tax, unless otherwise indicated. On the third month of each calendar quarter, carriers filing monthly for truck mileage tax must file an MT-903 return and must complete Sections I, II and III to report the truck mileage tax and the fuel use tax unless otherwise indicated.

Carriers who only operate omnibuses engaged in the interstate or foreign transportation of passengers are required to file the *Combined Truck Mileage and Fuel Use Tax Return* (Form MT-903) each quarter and must complete Sections II and III to report the fuel use tax.

A remittance, for the amount due as shown in Section III, line 4, made payable to the Commissioner of Taxation and Finance, should be attached to the return and mailed to P.O. Box 1913, Albany, New York 12201-1913 in the envelope provided, marked "MT-903." Please be sure that your payment equals the total of the Net Mileage Tax in item 2g of Section I plus the tax due on fuel use tax at line 12 of Section II plus any penalty and interest.

When to File Returns

Monthly and quarterly returns must be filed on or before the last day of the month following the close of the month or calendar quarter reported. The date of the United States postmark stamped on the envelope shall be deemed to be the date of delivery for returns and payments.

Thruway Miles

Miles traveled upon the New York State Thruway for which a fee, rental or charge is made by the Thruway Authority are not subject to the truck mileage tax and are not to be included on Schedule A of the *Combined Truck Mileage and Fuel Use Tax Return*. This exemption for Thruway travel is based on miles traveled rather than the amount of tolls paid.

Users of the Thruway must get receipts for toll charges paid for in cash or a monthly invoice for tolls that are charged. Both cash receipts and monthly invoices must be retained by the carrier for audit by the Department of Taxation and Finance.

Thruway mileage is subject to the fuel use tax and must be included on lines 1 and 2 of Section II — Fuel Use tax.

General Instructions

The *Combined Truck Mileage and Fuel Use Tax Return* (MT-903) is designed for use in computing truck mileage tax and fuel use tax and consists of three sections, i.e., Section I (Truck Mileage tax), Section II (Fuel Use tax) and Section III (Total Amount Due). To determine which sections you should complete, refer to the three boxes to the right of the name and address space. Complete the sections checked with an "X."

Correct any incorrect preprinted information in the name and address section by completing Form DTF-95. If you do not have this form, in New York State call toll free 1 800 462-8100; outside New York State call 1 518 438-1073. **Do not change any preprinted data.** The preprinted return must be used for the period indicated. Carriers not supplied with proper forms should submit a request for such forms to the Department of Taxation and Finance, Taxpayer Services Division, W. A. Harriman Campus, Albany, New York 12227, or to any district office.

Do not use Section II (Fuel Use Tax) to report and pay the diesel motor fuel tax. The diesel motor fuel tax of 10¢ per gallon must be paid with the Diesel Motor Fuel Tax Return (Form MT-104.10 or Form MT-104.25). This tax is on diesel motor fuel purchased tax free in New York State and used to operate a motor vehicle on New York State public highways, or diesel motor fuel maintained in bulk storage in New York State and used to operate a motor vehicle on New York State public highways. The taxable diesel motor fuel reported on the Diesel Motor Fuel Tax Return should be included in the fuel purchased in New York State as reported on line 6 of Section II (Fuel Use Tax) of the MT-903. Diesel motor fuel that is sold to another entity or that is put into a vehicle that is leased to another who is reporting the fuel use tax must not be reported on line 6 of Section II (Fuel Use Tax) of the MT-903.

If you need any assistance, contact the Taxpayer Services Division, telephone number:

From New York State, call toll free 1 800 CALL TAX (1 800 225-5829)
From out of state, call 1 518 438-8581

Telephone assistance is available from 8 a.m. to 5 p.m., Monday through Friday.

Section I — Truck Mileage Tax

A. Item 1 - Indicate filing method by placing an X in the appropriate box. The two methods for computing the truck mileage tax are the gross weight method and the unloaded weight method. If this is the first return filed during the calendar year, you may elect either method; otherwise, you must use the same method that you elected on the first return filed in the calendar year. If you elect the gross weight method, you may use either the straight line option, formerly the straight line method, or the heaviest weight option, formerly the optional method, for any return filed during the calendar year.

Your choice of methods should be made based on your operations. One method may be more economical and/or convenient for you than the other. All motor vehicles must be reported under the same method. You cannot report some vehicles under the unloaded weight method and others under the gross weight method.

The tax rates per mile and the basis for computing the truck mileage tax for the two methods differ. The back of Form MT-903, *Combined Truck Mileage and Fuel Use Tax Return*, shows the tax rates. Tables 1, 2 and 3 are used for computing the tax under the gross weight method and Tables 4 and 5 are used for computing the tax under the unloaded weight method. The highest rate per mile under the unloaded weight method is .033, whereas under the gross weight method the rate is graduated without limitation.

Form MT-903 is designed for use with either the gross weight method or the unloaded weight method.

B. Items 2a — 2e - Complete Schedule A, Computation of Truck Mileage Tax, on back of Form MT-903, and bring forward the final totals of mileage and tax to the appropriate boxes 2a through 2e on the front of the return. Schedule A must be completed to support the final totals entered in Section I.

1. Completion of Schedule A - Computation of Truck Mileage Tax - Gross Weight Method

A carrier electing the gross weight method must use this method for every motor vehicle having a gross weight in excess of 18,000 pounds operating on New York State public highways during the reporting period. Trailers are not listed on the return.

A carrier may use either the straight line option or the heaviest weight option for any taxable period of a calendar year in which the gross weight method was elected. However, the tax for all motor vehicles required to be included in the return covering the taxable period must be computed using the elected option. The election to use the heaviest weight option is irrevocable with respect to the taxable period for which the return is filed.

a. Preparation of Schedule A - Gross Weight Method - Straight Line Option

Under this option, carriers must list on the return each truck and each tractor operating within New York State. They must also compile the laden and unladen miles (exclusive of the Thruway) traveled by each such motor vehicle on the public highways of New York State during the reporting period. Laden miles are those traveled by a vehicle with a load or any part of a load; unladen miles are those traveled by a vehicle without any load. The mileage for each tractor operating alone (without a trailer) must be compiled separately. The mileage for trucks operating in combination with trailers or other attached devices must be compiled separately for each different type of operation (see (1)(b) below).

(1) Column 1 - Truck or Tractor Permit No.

List in column 1 the permit numbers of the motor vehicles in the following order:

- (a) The permit numbers of tractors for which you hold permits and that traveled on the public highways of New York State during the reporting period. Enter separately the permit numbers of tractors with an unloaded weight in excess of 18,000 pounds that operated alone (without a trailer). Include in this group only the motor vehicles on which you are paying tax.
- (b) The permit numbers of trucks for which you hold permits and that traveled on the public highways of New York State during the reporting period and that operated alone or in combination with a trailer, dolly, cart, compressor or other attached device. Enter the permit number of a truck for **each** of the following types of operations:
 - (i) The truck (laden or unladen) is operated without any trailer or other attached device.
 - (ii) The **unladen** truck is operating with a **laden** attached device.
 - (iii) The **laden** truck is operating with an **unladen** attached device.

- (iv) The laden truck is operating with a laden attached device.

Note: If the truck is only operated on the public highways of New York State with an attached device when both were unladen (no entry was required under (ii), (iii) or (iv) above), the permit number of the truck must be entered. A truck-trailer combination is considered unladen only when both the truck and the trailer are operating without any load.

The permit number of any truck may have to be entered up to four times.

- (c) The permit numbers of tractors and trucks (list in the same order as (a) and (b) above) for which permits were issued to another carrier and for which the tax is being paid by you. Head this group "Motor Vehicles Operated on Permits of Others."
- (d) Do not list motor vehicles that incurred no tax. Such motor vehicles must be accounted for by entering the general statement, "Other Motor Vehicles Incurred No Tax."

All motor vehicles for which you hold permits and that will be reported by another carrier for this reporting period must be listed on Form TMT-4, *Report of Equipment Interchanged or Leased*, which must be attached to this tax return. Form TMT-4 will be sent to those carriers who indicate the number of forms they wish to receive in the space provided on Schedule A. Eighteen motor vehicles may be listed on each Form TMT-4.

(2) Columns 2a - 2d - Tax on Laden Miles

(a) Column 2a - Gross Weight

- (i) Enter the gross weight for each tractor (except a tractor that operated alone), listed on the return, as indicated on the highway use tax permit.
- (ii) Enter the gross weight for each truck (except a truck that operated with a trailer or attached device only when both were unladen) listed on the return.
- ((a)) The gross weight of a truck operating without an attached device is the gross weight as indicated on the highway use tax permit or on the automotive fuel carrier permit.
- ((b)) The gross weight of an unladen truck hauling a laden attached device is the unloaded weight of the truck plus the gross weight of the attached device.
- ((c)) The gross weight of a laden truck hauling an unladen attached device is the gross weight of the truck plus the unloaded weight of the attached device.
- ((d)) The gross weight of a laden truck hauling a laden attached device is the gross weight of the truck plus the gross weight of the attached device.

(b) Column 2b - Miles

Enter the total laden miles traveled on New York State public highways (exclusive of Thruway miles) by each truck and tractor listed on the return.

(c) Column 2c - Rate

Determine the tax rate on the basis of the gross weight of the vehicle as entered in column 2a using the Tax Table # 1 headed "Laden Miles - Tractors and Trucks" and enter the tax rate in this column.

(d) Column 2d - Tax

Compute the laden tax due for each vehicle listed on the return by multiplying the laden miles by the tax rate and enter the result in this column.

(3) Columns 3a - 3d - Tax on Unladen Miles

(a) Column 3a - Unloaded Weight

- (i) Enter the unloaded weight for each tractor listed on the return, as indicated on the highway use tax permit. The unloaded weight of a tractor operating alone does not include any trailer's weight.
- (ii) Enter the unloaded weight, as indicated on the highway use tax permit or on the automotive fuel carrier permit, for each truck that operates alone listed on the return. Enter the unloaded weight (the unloaded weight of the truck plus the unloaded weight of the heaviest attached device that is operated with the truck on the public highways of New York State) of an unladen truck hauling an unladen attached device in column 3a opposite the permit number of any one type of truck-trailer combinations (See B.1a.(1)(b) (ii), (iii), (iv) and the "Note").

(b) Column 3b - Miles

Enter the total unladen miles traveled on New York State public highways (exclusive of Thruway miles) by each truck and tractor listed on the return.

(c) Column 3c - Rate

Determine the tax rate on the basis of the unloaded weight of the vehicle as entered in Column 3a using Tax Table #2 headed "Unladen Miles - Tractors" and Tax Table #3 headed "Unladen Miles - Trucks." (The tax rate for tractors operating alone should be obtained from Tax Table #3 headed "Unladen Miles - Trucks"). Do not enter a tax rate or compute tax on any tractor with an unloaded weight of 7,000 pounds or less or on any truck with an unloaded weight of 18,000 pounds or less.

(d) Column 3d - Tax

Compute the unladen tax due for each vehicle listed on the return by multiplying the unladen miles by the tax rate and enter the result in this column.

(4) Column 4 - Total Tax

For each vehicle listed on the return enter the total tax (column 2d plus column 3d).

(5) "Totals from above" line

Enter the totals from column 2b - Laden Miles, column 2d - Laden Tax, column 3b - Unladen Miles, column 3d - Unladen Tax and column 4 - Total Tax

(6) "Totals from all continuation sheets" line

Use *Continuation Sheet for Truck Mileage Tax Returns*, Form TMT-3.13, if additional pages are needed; enter the totals from all continuation sheets in the appropriate columns, 2b, 2d, 3b, 3d and 4.

(7) "Final Totals of Mileage and Tax" line

Add totals from lines 5 and 6 above and enter the totals in the appropriate columns 2b, 2d, 3b, 3d and 4.

(8) Enter these final totals of mileage and tax in Section I, items 2a, 2b, 2c, 2d and 2e on the front of the return.

b. Preparation of Schedule A - Gross Weight Method - Heaviest Weight Option.

Under this option, the carriers must list on the return, the truck and tractor with the heaviest gross weight and the truck and tractor with the heaviest unloaded weight. The carriers must also compile the total laden and unladen miles (exclusive of the Thruway) traveled by all trucks and by all tractors. Laden miles are those traveled by a vehicle with a load or any part of a load; unladen miles are those traveled by a vehicle without any load. The mileage traveled by all tractors operating alone (without a trailer) must be compiled separately. The mileage traveled by all trucks operating with trailers or attached devices must be compiled separately. In determining the heaviest gross weight or the heaviest unloaded weight, take into account only the trucks, tractors, trailers and other attached devices owned by, interchanged with or leased to you that were operated on New York State public highways during the reporting period.

(1) Column 1 - Truck or Tractor Permit No.

List in column 1 the permit numbers of the motor vehicles in the following order:

- (a) The permit number of the truck with the heaviest gross weight.
- (b) The permit number of the tractor with the heaviest gross weight.
- (c) The permit number of the truck with the heaviest unloaded weight (if different from (a)).
- (d) The permit number of the tractor with the heaviest unloaded weight (if different from (b)).
- (e) The permit number of the tractor with the heaviest unloaded weight that operated alone (without trailers).
- (f) The permit number of the truck with the heaviest combination gross weight (gross weight of the truck plus the gross weight of the heaviest trailer or attached device drawn by the truck) that operated with a trailer or other attached device.
- (g) The permit number of the truck with the heaviest combination unloaded weight (unloaded weight of the truck plus the unloaded weight of the heaviest trailer or attached device drawn by the truck) that operated with a trailer or other attached device (if different from (f)).

All motor vehicles for which you hold permits and that will be reported by another carrier for this reporting period must be listed on Form TMT-4, *Report of Equipment Interchanged or Leased*, which must be attached to this tax return. Form TMT-4 will be sent to those carriers who indicate the number of forms they wish to receive in the space provided on Schedule A. Eighteen motor vehicles may be listed on each Form TMT-4.

(2) Columns 2a - 2d - Tax on Laden Miles

(a) Column 2a - Gross Weight

Enter the gross weight of the truck with the heaviest gross weight and of the tractor with the heaviest gross weight next to the appropriate permit number listed in Column 1. The gross weight of a truck that operates with a trailer or other attached device is the heaviest combination gross weight (gross weight of the truck plus the gross weight of the heaviest trailer drawn by the truck).

(b) Column 2b - Miles

Enter the total laden miles traveled by all trucks and the total laden miles traveled by all tractors on New York State public highways (exclusive of Thruway miles).

(c) Column 2c - Rate

Determine the tax rate on the basis of the gross weight of the tractor and the gross weight of the truck as entered in Column 2a using Tax Table #1 "Laden Miles - Tractors and Trucks" and enter tax rate in this column.

(d) Column 2d - Tax

Compute the laden tax due by multiplying the laden miles by the tax rate and enter the result in this column.

(3) Columns 3a - 3d - Tax on Unladen Miles

(a) Column 3a - Unloaded Weight

Enter next to the appropriate permit number listed in Column 1, the unloaded weight (i) of the truck with the heaviest unloaded weight, (ii) of the tractor with the heaviest unloaded weight, (iii) of the tractor with the the heaviest unloaded weight that operated alone, and (iv) of the truck with the heaviest unloaded weight that operated with a trailer or attached device. The unloaded weight of a truck that hauls a trailer or other attached device is the unloaded weight of the truck plus the unloaded weight of the trailer or attached device.

(b) Column 3b - Miles

Enter the total unladen miles traveled by all trucks and the total unladen miles traveled by all tractors on New York State public highways (exclusive of Thruway miles) next to the appropriate permit number listed in Column 1. Enter only the miles for tractors with an unloaded weight in excess of 18,000 pounds that operated alone next to the appropriate permit number listed in Column 1. Unladen miles are those incurred by a vehicle traveling without any load.

(c) Column 3c - Rate

- (i) Determine the tax rate for tractors (which operated with empty trailers) on the basis of the unloaded weight of the vehicle as entered in column 3a using Tax Table #2 "Unladen Miles - Tractors."
- (ii) Determine the tax rate for trucks on the basis of the unloaded weight of the vehicle as entered in column 3a using Tax Table #3 "Unladen Miles - Trucks."
- (iii) Determine the tax rate for tractors (which operated alone) on the basis of the unloaded weight of the vehicle as entered in column 3a using Tax Table #3 "Unladen Miles - Trucks."

(d) Column 3d - Tax

Compute the unladen tax due by multiplying the unladen miles by the tax rate and enter the result in this column.

(4) Column 4 - Total Tax

For each vehicle listed on the return enter the total tax (Column 2d plus Column 3d).

(5) "Totals from above" line

Leave blank.

(6) "Totals from all continuation sheets" line

Leave blank.

(7) "Final totals of mileage and tax" line

Enter the totals from column 2b - Laden Miles, column 2d - Laden Tax, column 3b - Unladen Miles, column 3d - Unladen Tax and column 4 - Total Tax. Enter these totals in the appropriate columns 2b, 2d, 3b, 3d and 4.

(8) Enter the final totals of mileage and tax in Section 1, items 2a, 2b, 2c, 2d and 2e on the front of the return.

2. Completion of Schedule A - Computation of Truck Mileage Tax - Unloaded Weight Method.

A carrier electing the unloaded weight method must use this method 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 public highways during the reporting period. However, no truck with an unloaded weight of 8,000 pounds or less, and no tractor with an unloaded weight of 4,000 pounds or less should be included in the return, if a permit was obtained for such truck or tractor solely by reason of its gross weight. Trailers are not listed on the return.

a. Preparation of Schedule A - Unloaded Weight Method

(1) Column 1 - Truck or Tractor Permit No.

List in column 1 the permit numbers of the motor vehicles in the following order:

- (a) The permit numbers of trucks for which you hold permits and that operated on New York State public highways during the period.
- (b) The permit numbers of tractors for which you hold permits and that operated on New York State public highways during the period.
- (c) The permit numbers of the trucks or tractors for which permits were issued to another carrier, and for which the tax is being paid by you. Head this group "Motor Vehicles Operated on Permits of Others."
- (d) Do not list motor vehicles that incurred no tax. Such motor vehicles must be accounted for by entering the general statement, "Other Motor Vehicles Incurred No Tax."

All motor vehicles for which you hold permits and that will be reported by another carrier for this reporting period must be listed on Form TMT-4, *Report of Equipment Interchanged or Leased*, which must be attached to this tax return. Form TMT-4 will be sent to those carriers who indicate the number of forms they wish to receive in the space provided on Schedule A. Eighteen motor vehicles may be listed on each form TMT-4.

(2) Columns 2a - 2d - Laden

Leave blank.

(3) Columns 3a - 3d - Unladen

(a) Column 3a - Unloaded Weight

Enter the unloaded weight for each truck and tractor listed on the return.

(b) Column 3b - Miles

Enter the total taxable miles traveled by each truck and tractor on New York State public highways (exclusive of Thruway miles). All taxable mileage must be included whether the vehicle travels with a load or any part of a load, or without any load.

(c) Column 3c - Rate

Enter the tax rate in this column. Determine the tax rate for trucks from the Table of Tax Rates for Unloaded Weight Basis (Table No. 4) Trucks and the tax rate for tractors from the Table of Tax Rates for Unloaded Weight Basis (Table No. 5) Tractors.

(d) Column 3d - Tax

Compute the tax due for each vehicle by multiplying the taxable miles by the tax rate per mile.

(4) Column 4 - Total Tax

Leave blank.

(5) "Totals from above" line

Enter the totals for columns 3b and 3d.

(6) "Totals from all continuation sheets" line

Use *Continuation Sheet for Truck Mileage Tax Returns*, Form TMT-3.13, if additional pages are necessary and enter the totals in columns 3b and 3d.

(7) "Final totals of mileage and tax" line

Add totals from lines 5 and 6 above and totals from all continuation sheets and enter totals in columns 3b and 3d.

(8) Enter the final totals of mileage and tax in Section 1, Items 2c and 2e on the front of the tax return, Form MT-903.

- C. Items 2f and 2g - credit may be taken for prior truck mileage tax (TMT) overpayment in box 2f. The amount to be entered should not be more than the amount of tax reported in box 2e. Deduct the amount indicated in box 2f from the tax reported in box 2e and enter the difference in box 2g. Any unused portion of the prior overpayment may be applied at line 11 against the fuel use tax due this quarter, or if no tax is due, against any truck mileage tax, fuel use tax or penalty and interest that may be due within two years from the date of the overpayment.

Section II - Fuel Use Tax

- A. Check one box (a, b, c or d) and follow instructions indicated after the box you have checked.

1. Box "a" - Intrastate carrier with all fuel purchased "tax paid" in New York State. Enter "none" on line 12.

You should check box "a" if all motor vehicles operated on the public highways of New York State used only fuel purchased "tax paid" in New York State. "Tax paid" fuel includes diesel motor fuel that was reported on the Diesel Motor Fuel Tax Return and any other fuel purchased in New York State upon which the fuel and sales taxes imposed by this state have been paid. It does not include fuel that has not been transferred to the fuel tanks of motor vehicles.

If a motor vehicle is operated outside New York State, you may compute a credit by checking box "d" and completing lines 1-12.

2. Box "b." Interstate carrier with no taxable mileage. An interstate carrier who did not operate a motor vehicle on New York State public highways during the reporting period must enter "none" on lines 2 and 12.
3. Box "c." Miles and fuel reported by another (leased motor vehicles). Enter "none" on lines 2 and 12. Attach a listing of the permit numbers of the trucks and tractors incurring taxable mileage and the name and address of the carrier who will pay the tax. If you only have New York State Highway Use Permits for automotive fuel carrier trailers and will not be reporting the fuel use tax incurred by power units because the permits are issued in another name, check box "c" and enter the notation "no power units" on line 2 and "none" on line 12.
4. Box "d." Interstate carrier with taxable mileage and all others. If you operated a motor vehicle on New York State public highways or otherwise incurred taxable mileage, complete lines 1 through 12.

B. Computation of Fuel Use Tax - Lines 1 through 12.

Line 1 - Total miles traveled everywhere

Enter the total miles traveled by motor-powered vehicles both in and outside New York State by motor vehicles that operated on New York State public highways during the quarterly reporting period. Miles traveled on the New York State Thruway must be included. Use whole miles.

Line 2 - Total miles traveled in New York State

Enter the total miles traveled in New York State by motor-powered vehicles during the quarterly reporting period. Miles traveled on the New York State Thruway must be included. Use whole miles.

Line 3 - Ratio

Enter the decimal ratio arrived at by dividing line 2 by line 1. Carry to the nearest four decimal places (.0001).

Line 4 - Fuel used in operations everywhere

Enter the total gallons of fuel used in operations both in and outside New York State by motor vehicles that entered the state during the quarterly reporting period. Fuel used on the New York State Thruway must be included. Use whole gallons.

Line 5 - Fuel used in New York State

Multiply the number of gallons shown on line 4 by the decimal ratio shown on line 3 and enter the result. This is the number of gallons of fuel used in operations within New York State. Use whole gallons.

Line 6 - Fuel purchased "tax paid" in New York State

Enter the total number of gallons of fuel purchased "tax paid" in New York State during the quarterly reporting period for use in operations both in and outside this state. "Tax paid" fuel includes diesel motor fuel that was reported or will be reported on the Diesel Motor Fuel Tax Return and any other fuel purchased in New York State upon which the fuel and sales taxes imposed by this state have been paid. "Tax paid" fuel does not include fuel sold to another entity or fuel put into a vehicle that is being reported by another, e.g., lessor-lessee operations. Also, it does not include fuel that has not been transferred to the fuel tanks of motor vehicles. Use whole gallons.

Line 6a - If line 5 is more than line 6, enter the difference here.

If the total number of gallons of fuel used in New York State (line 5) is more than the total number of gallons of fuel purchased tax paid in New York State (line 6) enter the difference between the two figures on this line. If the fuel purchased (line 6) is equal to or more than the fuel used (line 5) enter "0" on this line.

Line 6b - If line 6 is more than line 5, enter the difference here.

If the total number of gallons of fuel purchased tax paid in New York State (line 6) is more than the total number of gallons of fuel used in New York State (line 5) enter the difference between the two figures on this line. If the fuel used (line 5) is equal to or more than the fuel purchased (line 6) enter "0" on this line.

Line 7 - Tax due on fuel used in New York State but not purchased in New York State.

- (a) Multiply the number of gallons of motor fuel other than diesel used in New York State but not purchased tax paid in New York State as reported on line 6a, column "a" by the composite tax rate imprinted on the return and enter the resulting figure (see "note" below).
- (b) Multiply the number of gallons of diesel fuel used in New York State but not purchased in New York State as reported on line 6a, column "b" by the composite tax rate imprinted on the return and enter the resulting figure - (see "note" below).

Note: If the exact calculation method is used to compile the sales tax component, ignore the composite rates imprinted on lines 7a and 7b and enter the composite rates compiled by you (8¢ motor fuel tax

or 10¢ diesel motor fuel tax plus the respective sales tax component for motor fuel or diesel motor fuel based on the exact calculation method). Multiply the number of gallons from line 6a, column "a" and line 6a, column "b" by these rates and enter the resulting figures in their appropriate columns.

(c) Enter the total of lines 7a and 7b.

Line 8 - Credit for tax paid on fuel purchased in New York State but used outside the state

- (a) Multiply the number of gallons of motor fuel other than diesel purchased "tax paid" in New York State but not used in New York State as reported on line 6b, column "a" by the tax rate (8¢ per gallon) and enter the resulting figure. Credit for sales taxes paid on fuel purchased in New York State but not used in New York State is not allowable.
- (b) Multiply the number of gallons of diesel motor fuels purchased "tax paid" in New York State but not used in New York State as reported on line 6b, column "b" by the tax rate (10¢ per gallon) and enter the resulting figure. Credit for sales taxes paid on fuel purchased in New York State but not used in New York State is not allowable.

(c) Enter the total of lines 8a and 8b.

Line 9 - Credit accrued this quarter

Use this line only when line 8c, total credit, exceeds line 7c, total tax due. The balance represents a credit accrued this quarter and may be carried forward and applied only against any fuel use tax liability accruing in the four quarterly reporting periods immediately following the period reported on the return. Credits are not automatic refunds. A refund may only be obtained for the credit computed on line 9 if a tax similar to the fuel use tax is paid to another state. To apply for refund, obtain and prepare Form MT-906, *Claim for Fuel Use Tax Refund*. The claim for refund must be filed within one year from the end of the calendar quarter.

Line 10 - Tax due this quarter

Use this line only when line 7c, total tax due, exceeds line 8c, total credit. The difference represents the tax due this quarter.

Line 11 - Amount of prior credit applied to tax

Enter the amount of prior fuel use tax or truck mileage tax credit needed to satisfy the fuel use tax liability on line 10 of the return. Only unused fuel use tax credits from the four preceding quarters or unused truck mileage tax credits from the previous two-year period may be applied to the tax due.

Line 12 - Tax due on fuel use tax

Subtract line 11 from line 10. This is the amount of fuel use tax due for the quarterly reporting period. If there is no fuel use tax due, enter "0" on this line.

Section III - Total Amount Due

Line 1. Total tax due

Add the net mileage tax in box 2g of Section I and the tax due on fuel use tax at line 12 in Section II and enter the combined total tax due on this line.

Line 2. Penalty

Penalty is imposed at the rate of ten percent of the tax due for the first month or fraction thereof and one percent for each subsequent month or fraction thereof in which the tax remains unpaid, up to a maximum penalty of thirty percent.

If a return is not filed within sixty days of the due date, a minimum penalty of the lesser of the tax due or \$100 is imposed. In no event shall such minimum penalty be less than the penalty computed pursuant to the preceding paragraph.

Line 3. Interest

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. If you require assistance in the computation of interest, contact the Taxpayer Services Division, telephone number:

From New York State, call toll free 1 800 CALL TAX (1 800 225-5829)
From out of state, call 1 518 438-8581

Line 4. Amount due. . . Pay this Amount

Enter total of lines 1, 2 and 3 of Section III.

Attach remittance payable to the Commissioner of Taxation and Finance.

Certification

Sign the return and enter the date and title of the signer. Signature should be that of the taxpayer or the authorized agent.