



# Instructions for Form MT-903

## Highway Use Tax Return

MT-903-I (5/95)

<p><b>Please keep for your records.</b></p>
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**Who Must File a 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, you must file Form MT-903, *Highway Use Tax Return*, even if no tax is due. **You must attach the enclosed Form MT-903-ATT, *Truck Mileage Tax Schedules*. Form MT-903-ATT is reproduced on page 2 for your records.**

Form MT-903 is filed monthly, quarterly or annually, based on the amount of the previous full year's 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 Forms MT-903 and MT-903-ATT in time for filing. If you do not receive them, 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 U.S. postmark will be considered to be the filing date for returns and payments.

**General Instructions** — Form MT-903 has three sections: Section I, *Summary*, Section II, *Truck Mileage Tax* and Section III, *Fuel Use Tax*.

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 do not have this form, call toll free (from New York State only) 1 800 462-8100; from areas outside New York State, call (518) 438-1073. **Do not change any preprinted data** or use another form.

If you did not operate a motor vehicle on New York State public highways during this reporting period, check the box above Section I and enter **NONE** on line 3. No further entries are required.

### Section I — Summary

First, complete Section II and Section III.

**Line 4** - A penalty is imposed at the rate of 10% of the tax due 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%.

If a return is not filed within 60 days of the due date, the penalty will be determined as indicated above but will not be less than the lesser of \$100 or 100% of the tax due. In addition, failure to file returns and pay any tax due may result in criminal penalties under Article 37 of the Tax Law.

**Line 5** - 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 4.

### Section II - Truck Mileage Tax

If no truck mileage tax is due for this period, check the appropriate box in Section II and enter **NONE** on line 9. (Be sure to complete Section III.)

If you did not check box a or b, complete Schedules 1, 2 and 3 on Form MT-903-ATT.

**Line 7d - Add lines 7a, 7b and 7c. This is your total truck mileage tax before the application of any prior highway use tax overpayments.**

**Line 8** - Enter the amount of any prior highway use tax overpayments. Do not enter more than the amount on line 7d. You may apply on line 21b any unused portion of prior highway use tax overpayments against the fuel use tax due, or if no tax is due, against any truck mileage tax, fuel use tax, penalty or interest that may be due within two years from the date of the overpayment. For a refund of highway use tax overpayments, file Form DTF-406, *Claim for Refund of Highway Use Tax Overpayments*, separately.

### Section III - Fuel Use Tax

See enclosed Form MT-904, *Instructions for Computing Fuel Use Tax Liability*, for Section III instructions.

### 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.

Additionally, 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.

### Schedules 1, 2 and 3 (Truck Mileage Tax) Indicate Filing Method

Check the appropriate box (above *Schedule 3*) 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, 2 and 3. 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. The gross weight of a tow truck does not include the weight of any disabled vehicle it pulls.

Complete Schedules 1, 2 and 3 to report miles traveled by your trucks and tractors in New York State on which you are reporting and paying the tax. Do not report bus mileage on Schedules 1, 2 and 3.

**Schedule 1** - Include all miles traveled in New York State other than travel on the Thruway, and travel 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 3 or fewer such vehicles.

**Schedule 2** - Include all miles traveled on the Thruway by trucks and tractors.

**Schedule 3** - Include all miles traveled in New York State (except travel on the Thruway) by your 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.

*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, woodchips 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 Thruway) by the motor vehicle during the month must be reported on Schedule 1.

Follow the instructions for Schedules 1, 2 and 3 for the method you will be using.

**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.

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.

**Gross Weight Method, Straight Line Option — 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 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**.

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**.

**Instructions for Schedule 1 — 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 total laden non-Thruway miles traveled in New York State by each vehicle in column (A) except for vehicles reported on Schedule 3. Laden miles are those traveled by a vehicle with a load or any part of a load.

**Column (D)** - 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 (E)** - Multiply column (C) by column (D).

**Column (F)** - 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 unloaded (enter the unloaded weight of the truck plus the unloaded weight of the heaviest trailer drawn by the truck).

**Column (G)** - Enter the total unladen non-Thruway miles traveled in New York State by each vehicle listed in column (A) except for vehicles reported on Schedule 3.

**Column (H)** - Determine the rate for each vehicle based on its unloaded weight entered in column (F) 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).

Taxpayer ID No. (as shown on Form MT-903) \_\_\_\_\_

Taxpayer Name \_\_\_\_\_

Period Covered by Return \_\_\_\_\_

**Truck Mile  
(For perio  
Please Ke**

**Schedule 1 - Non-Thruway Miles in New York State\***  
Do not report mileage of vehicles required to be included in Schedule 3.

Sched

	Laden				Unladen				(J) Thruway miles
	(A) Current truck or tractor permit no	(B) Gross weight	(C) Non-Thruway miles in New York State	(D) Rate	(E) Tax (C x D)	(F) Unloaded weight	(G) Non-Thruway miles in New York State	(H) Rate	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									
<b>Totals from above</b>									
<b>Totals from attached schedules for additional vehicles</b>									
<b>Totals</b>									

Enter this amount here →

**Totals**

Enter total of columns (E) and (I) on Form MT-903,  
Page 1, Section II, 7a. →

Enter total of c  
Page 1, Sectio

**Table 1 Laden non-Thruway Miles - Tractors and Trucks**

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

**Table 2 Unladen non-Thruway Miles - Tractors**

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

**Table 3 Unladen non-Thruway Miles - Trucks**

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

**Table 6 Laden Thruway Miles - Tr**

Weight	Tax Rate
18,001 to 20,000 inclusive	\$0.003
20,001 to 22,000 inclusive	0.0035
22,001 to 24,000 inclusive	0.004
24,001 to 26,000 inclusive	0.0045
26,001 to 28,000 inclusive	0.00475
28,001 to 30,000 inclusive	0.005
30,001 to 32,000 inclusive	0.00525
32,001 to 34,000 inclusive	0.0055
34,001 to 36,000 inclusive	0.00575
36,001 to 38,000 inclusive	0.006
38,001 to 40,000 inclusive	0.00625
40,001 to 42,000 inclusive	0.0065
42,001 to 44,000 inclusive	0.007
44,001 to 46,000 inclusive	0.0075
46,001 to 48,000 inclusive	0.008
48,001 to 50,000 inclusive	0.0085

**Rates for Unloaded Weight Method**

**Table 4 Trucks**

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

**Table 5 Tractors**

Weight	Tax Rate
4,001 to 5,500 inclusive	\$0.012
5,501 to 7,000 inclusive	0.020
7,001 to 8,500 inclusive	0.028
8,501 to 10,000 inclusive	0.036
10,001 to 12,000 inclusive	0.050
12,001 and over	0.068

**Rates for Unloaded**

**Table 0 Trucks**

Weight	Tax Rate
8,001 to 9,000 inclusive	\$0.002
9,001 to 10,000 inclusive	0.0025
10,001 to 11,000 inclusive	0.0035
11,001 to 12,000 inclusive	0.004
12,001 to 13,000 inclusive	0.0045
13,001 to 14,000 inclusive	0.005
14,001 to 15,000 inclusive	0.0055
15,001 to 17,500 inclusive	0.006
17,501 to 20,000 inclusive	0.007
20,001 to 22,500 inclusive	0.009
22,501 to 25,000 inclusive	0.011
25,001 and over	0.013

\* Tables 1 - 5 reflect the combined truck mileage tax and supplemental tax for non-Thruway miles traveled in New York State.



**Instructions for Schedule 2 — Column (J)** - Enter the total laden miles traveled on the Thruway by each vehicle listed in column (A).

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

**Column (L)** - Multiply column (J) by column (K).

**Column (M)** - Enter the total unladen miles traveled on the Thruway by each vehicle listed in column (A).

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

**Column (O)** - Multiply column (M) by column (N).

**Instructions for Schedule 3 — Column (P)** - Enter the total laden non-Thruway miles traveled in New York State by each vehicle listed in column (A) that is a truck or tractor used almost exclusively in the month to transport boltwood, pulpwood, wood chips or bulk raw milk provided you operate 3 or fewer such vehicles.

**Column (Q)** - Determine the rate for each vehicle based on its gross weight in column (B) using Table 11, *Laden non-Thruway Miles - Tractors and Trucks*.

**Column (R)** - Multiply column (P) by column (Q).

**Column (S)** - Enter the total unladen non-Thruway miles traveled in New York State by each vehicle listed in column (A) that is a truck or tractor used almost exclusively in the month to transport boltwood, pulpwood, wood chips or bulk raw milk provided you operate 3 or fewer such vehicles.

**Column (T)** - Determine the rate for each vehicle based on its unloaded weight entered in column (F) using Table 12, *Unladen non-Thruway Miles - Tractors*, or Table 13, *Unladen non-Thruway Miles - Trucks*. Use Table 13 for unladen tractors operating alone.

**Column (U)** - Multiply column (S) by column (T).

**Gross Weight Method, Heaviest Weight Option — 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 on which you are reporting and paying the taxes.

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).

**Instructions for Schedule 1 — 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 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) except vehicles reported on Schedule 3.

**Column (D)** - 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 (E)** - Multiply column (C) by column (D).

**Column (F)** - 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 (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 (F) except for vehicles reported on Schedule 3.

**Column (H)** - Determine the rate for each category of vehicles based on the unloaded weight entered in column (F) 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)** - Enter the total laden miles traveled on the Thruway by all vehicles in each category for which you made an entry in column (B).

**Column (K)** - Determine the rate for each category of vehicles based on the gross weight of the vehicle entered in column (B) using Table 6, *Laden Thruway Miles - Tractors and Trucks*.

**Column (L)** - Multiply column (J) by column (K).

**Column (M)** - Enter the total unladen miles traveled on the Thruway by all vehicles in each category for which you made an entry in column (B).

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

**Column (O)** - Multiply column (M) by column (N).

**Instructions for Schedule 3 - Column (P)** - Enter the total laden non-Thruway miles traveled in New York State by all vehicles in each category listed in column (A) that is a truck or tractor used almost exclusively in the month to transport boltwood, pulpwood, woodchips or bulk raw milk provided you operate 3 or fewer such vehicles.

**Column Q** - Determine the rate for each category of vehicle based on its gross weight in column (B) using Table 11, *Laden non-Thruway Miles - Tractors and Trucks*.

**Column (R)** - Multiply column (P) by column (Q)

**Column (S)** - Enter the total unladen non-Thruway miles traveled in New York State by each category of vehicle listed in column (A) that is a truck or tractor used almost exclusively in the month to transport boltwood, pulpwood, woodchips or bulk raw milk provided you operate 3 or fewer such vehicles.

**Column (T)** - Determine the rate for each category of vehicle based on the unloaded weight entered in column (F) using Table 12, *Unladen non-Thruway Miles - Tractors*, or Table 13, *Unladen non-Thruway Miles - Trucks*. Use Table 13 for unladen tractors operating alone.

**Column (U)** - Multiply column (S) by column (T)

**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.

**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**.

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**.

**Columns (B) through (E)** - Leave blank.

**Column (F)** - Enter the unloaded weight shown on the highway use tax permit for each vehicle listed in column (A).

**Column (G)** - Enter the total non-Thruway miles traveled in New York State by each vehicle listed in column (A) except vehicles reported on Schedule 3. Include all mileage, whether the vehicle traveled with a load or not.

**Column (H)** - Determine the rate for each vehicle based on its unloaded weight entered in column (F) using Table 4, *Trucks*, or Table 5, *Tractors*.

**Column (I)** - Multiply column (G) by column (H).

**Instructions for Schedule 2 — Columns (J) through (L)** - Leave blank.

**Column (M)** - Enter the total miles traveled on the Thruway by each vehicle listed in column (A).

**Column (N)** - Determine the rate for each vehicle based on its unloaded weight entered in column (F) using Table 9, *Trucks*, or Table 10, *Tractors*.

**Column (O)** - Multiply column (M) by column (N).

**Instructions for Schedule 3 — Columns (P) through (R)** - Leave blank.

**Column (S)** - Enter the total non-Thruway miles traveled in New York State by each vehicle listed in column (A) that is a truck or tractor used almost exclusively in the month to transport boltwood, pulpwood, wood chips or bulk raw milk, provided you operate 3 or fewer such vehicles.

**Column (T)** - Determine the rate for each vehicle based on its unloaded weight entered in column (F) using Table 14, *Trucks*, or Table 15, *Tractors*.

**Column (U)** - Multiply column (S) by column (T).

**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, *Guide to Highway Use Tax and Other New York State Taxes for Carriers*.

**Need Help?**

For forms or publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, call the Business Tax Information Center toll free (from the continental U.S.) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CAI TAX (1 800 225-5A26). From areas outside New York State, call (518) 438-8581.

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

**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 and assistance numbers listed above.

**Holine 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 continental U.S.) 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.

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