



# Instructions for Form MT-903

## Highway Use Tax Return

**Who Must File** — 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 Tax Law) in New York State.

Form MT-903 is filed monthly, annually, or quarterly, based on the amount of the previous full calendar 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

You may request a change of filing status based on your previous year's liability. Submit your request to: NYS Tax Department, Miscellaneous Tax - Highway Use, W A Harriman Campus, Albany NY 12227. Be sure to include your employer identification number with your request.

### Amended Returns

If you need to file an amended return, please contact the New York State Tax Department at 1 800 972-1233 to get a blank return. When completing the return, be sure to enter the correct figures for the period—not the difference between the figures previously reported and the correct figures. Attach an explanation of the changes to the return.

## When to File

Form MT-903 is due by the last day of the month following the end of the reporting period. The Tax Department will use the postmark date as the filing date for returns and payments.

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

## General Instructions

If any of the preprinted taxpayer information on Form MT-903 is incorrect, do not make corrections on the form or use a new form. To correct the information, complete Form DTF-95, *Change of Business Information*, and attach it to your return. If you need Form DTF-95 (or any other form), call the number listed in the *Need Help?* section on page 3.

If you have had no activity in New York State for this period, check the appropriate box and enter **none** on line 3. Complete the certification box at the bottom of the page and follow the mailing instructions on the back of the form.

Enter in the appropriate boxes on the front of the return the total taxable miles traveled in New York State for this period by all vehicles, and the total miles (including Thruway miles) traveled in New York State for this period by all vehicles.

If all miles listed will be reported by another taxpayer because you have leased vehicles or all your vehicles are exempt, you must check either box *a* or *b* and enter **none** on line 3. Complete the certification box at the bottom of the page and follow the mailing instructions on the back of the form.

If truck mileage tax is due, you must first complete *Schedule 1* and *Schedule 2* to calculate the amount of tax due.

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

*Schedule 1* is used to calculate the tax due on all miles traveled in New York State (except those miles traveled on the toll-paid portion of the Thruway). You must also exclude miles that should be included for tax calculation on *Schedule 2*.

*Schedule 2* is used to calculate the tax due on the mileage of trucks and tractors that are used **almost exclusively** in the month to transport boltwood, logs, pulpwood, wood chips, or bulk raw milk. Exclude miles traveled on the toll-paid portion of the Thruway. You may use this schedule **only** if you have three or fewer trucks or tractors that qualify. If you have four or more trucks or tractors that qualify, their mileage must be included on *Schedule 1*.

*Almost exclusively* means 90% or more of a motor vehicle's monthly New York State laden miles, whether operated alone or in combination, are used for one of the purposes described. If you use a motor vehicle for more than 10% of the motor vehicle's New York State laden miles during any month for any other purpose, all mileage traveled in New York State (except the toll-paid Thruway mileage) must be reported on *Schedule 1*. The determination must be made on a monthly basis even if you file quarterly or annually. For example, if a truck is used almost exclusively for a *Schedule 2* use one month, and is used only 50% of the time for a *Schedule 2* use the next month, you would have to include the truck on both schedules if you were filing quarterly. You would, of course, divide the mileage according to the monthly use.

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

## Methods for Computing Truck Mileage Tax

When you file your first return for the calendar year, you must choose one of the following methods to compute your tax:

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

You **must** use this method in computing your tax for each return filed during the year. You may **not** change the method selected. The method must be used for all your vehicles.

The method you choose should be based on your particular operations. One method may be more economical or convenient for you. See Publication 538, *A Guide to Highway Use Tax and Other New York State Taxes for Carriers*, for information about record-keeping requirements for each of the methods.

### 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.

## Instructions for the Straight Line Option Using the Gross Weight Method

### 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 if 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 by writing **motor vehicles operated on permits of others**.

Do not include on the list the following motor vehicles:

1. Motor vehicles whose entire mileage is reported on *Schedule 2*.
2. Motor vehicles that incurred no tax. Account for them by writing **other permitted motor vehicles incurred no tax**.
3. Motor vehicles for which the tax will be paid by others. Account for them by writing **other permitted motor vehicles will be reported by others**.

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

**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 State 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).

## 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, but only 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 only* 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).

## Instructions for the Heaviest Weight Option Using the Gross Weight Method

### 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).

### Schedule 2

**Column (j)** – 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 were 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, but only 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 only* 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*.

### 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 by writing **motor vehicles operated on permits of others**.

Do not include on the list the following motor vehicles:

1. Motor vehicles whose entire mileage is reported on *Schedule 2*.
2. Motor vehicles that incurred no tax. Account for them by writing **other permitted motor vehicles incurred no tax**.
3. Motor vehicles for which the tax will be paid by others. Account for them by writing **other permitted motor vehicles will be reported by others**.

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

**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).

### 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).

## Line Instructions

**Line 1a** – Enter the amount of total tax from *Schedule 1* from the back of Form MT-903.

**Line 1b** – Enter the amount of total tax from *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.

**Lines 4 and 5** - If you are filing your return late or not paying the full amount due, you owe interest and penalty. Interest rates are adjusted quarterly and compounded daily. To determine your interest and penalty amounts, call 1 800 972-1233. A Tax Department representative will calculate the correct amounts for you. Enter the penalty amount on line 4 and the interest amount on line 5.

## 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.

## 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.

## Corporate Carriers

A corporation in the trucking industry may be subject to franchise tax under Articles 9 or 9A of the Tax Law. See Publication 538, *A Guide to Highway Use Tax and Other New York State Taxes for Carriers*, for more information.

### Private Delivery Services

The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need Help?* in the next column of these instructions for information on ordering forms and publications.) If you use **any** private delivery service, address your return to: **State Processing Center, 431C Broadway, Menands, NY 12204**.

### Need Help?

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

**Internet Access** - <http://www.tax.state.ny.us>  
Access our website for forms, publications, and information.

**Hotline for the Hearing and Speech Impaired** - If you 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. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), 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.

**Mailing Address** - 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	\$0.009
20,001 to 22,000	0.0105
22,001 to 24,000	0.012
24,001 to 26,000	0.0135
26,001 to 28,000	0.01425
28,001 to 30,000	0.015
30,001 to 32,000	0.01575
32,001 to 34,000	0.0165
34,001 to 36,000	0.01725
36,001 to 38,000	0.018
38,001 to 40,000	0.01875
40,001 to 42,000	0.0195
42,001 to 44,000	0.021
44,001 to 46,000	0.0225
46,001 to 48,000	0.024
48,001 to 50,000	0.0255
50,001 to 52,000	0.027
52,001 to 54,000	0.0285
54,001 to 56,000	0.03
56,001 to 58,000	0.0315
58,001 to 60,000	0.033
60,001 to 62,000	0.0345
62,001 to 64,000	0.036
64,001 to 66,000	0.03825
66,001 to 68,000	0.0405
68,001 to 70,000	0.04275
70,001 to 72,000	0.045
72,001 to 74,000	0.04875
74,001 to 76,000	0.0525
76,001 to 78,000	0.0555
78,001 to 80,000	0.0585
80,001 and over	add \$0.003 per ton and fraction thereof

**Table 2**

Unladen Non-Thruway Miles  
Tractors

Weight	Rate
7,001 to 8,500	\$0.009
8,501 to 10,000	0.0105
10,001 to 12,000	0.012
12,001 to 14,000	0.0135
14,001 to 16,000	0.01425
16,001 to 18,000	0.015
18,001 and over	add \$0.00075 per ton and fraction thereof

**Table 3**

Unladen Non-Thruway Miles  
Trucks

Weight	Rate
18,001 to 20,000	\$0.009
20,001 to 22,000	0.0105
22,001 to 24,000	0.012
24,001 to 26,000	0.0135
26,001 to 28,000	0.01425
28,001 to 30,000	0.015
30,001 and over	add \$0.00075 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	\$0.006
9,001 to 10,000	0.0075
10,001 to 11,000	0.0105
11,001 to 12,000	0.012
12,001 to 13,000	0.0135
13,001 to 14,000	0.015
14,001 to 15,000	0.0165
15,001 to 17,500	0.018
17,501 to 20,000	0.021
20,001 to 22,500	0.027
22,501 to 25,000	0.033
25,001 and over	0.0405

**Table 5**

Non-Thruway Miles  
Tractors

Weight	Rate
4,001 to 5,500	\$0.009
5,501 to 7,000	0.015
7,001 to 8,500	0.021
8,501 to 10,000	0.027
10,001 to 12,000	0.0375
12,001 and over	0.0495

#### Unloaded Weight Method

**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