



Instructions for Form MT-903-FUT

Fuel Use Tax Return

General information

For resources and the latest information about fuel use tax, visit our website (see *Need help?*) and see *Fuel use tax/international fuel tax agreement (IFTA)* (search: *fuel*), or subscribe to our *IFTA* email topic (search: *email*).

Who must file

If you are a motor carrier, you must report all qualified motor vehicles subject to the New York State fuel use tax on either Form MT-903-FUT or Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*.

For information on excluded and exempt vehicles, visit our website (see *Need help?*) and see Tax Bulletin, *Excluded and Exempt Vehicles - Highway Use Tax* (TB-HU-245) (search: *tbhu245*).

When to use Form MT-903-FUT

You must use Form MT-903-FUT when you:

- operate a vehicle subject to the fuel use tax, but not subject to IFTA; and
- purchased motor fuel outside of New York State or fuel on which New York State taxes were not charged.

You must use Form IFTA-100 to report your vehicle subject to fuel use tax when you operate the vehicle under an IFTA license.

When to file

You must file Form MT-903-FUT and pay the tax due by the last day of the month following the end of the quarterly reporting period. The Tax Department will use the postmark date as the filing date for returns and payments.

Due dates for quarterly reporting periods	
Filing period	Due date
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31 of the following year

Where to file

Mail Form MT-903-FUT to:

NYS TAX DEPARTMENT
RPC - FUT
PO BOX 15166
ALBANY NY 12212-5166

Private delivery services – If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Definitions

Carrier means a person having the lawful use or control, or the right to the use or control, of any qualified motor vehicle on any public highway in New York State.

Qualified motor vehicle means a vehicle, other than a recreational vehicle, that is used, designed, or maintained for the transportation of persons or property and:

- has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds (11,797 kilograms); or
- has three or more axles regardless of weight; or
- is used in combination, and the combined weight exceeds 26,000 pounds (11,797 kilograms) gross vehicle weight.

Gross weight means:

- the unloaded weight of the motor vehicle; **plus**
- the unloaded weight of the heaviest motor vehicle, trailer, semitrailer, dolly, or other device to be drawn by that motor vehicle; **plus**
- the weight of the maximum load to be carried or drawn by the motor vehicle.

Gross weight does **not** include the weight of the driver and any helpers. For a tow truck, it does **not** include the weight of any vehicle that is being towed partly or wholly upon the towed vehicle's own wheels. Gross weight

of a flatbed tow truck **must include** the weight of the heaviest vehicle being transported on the bed of the truck.

Public highway means any public highway, street, avenue, road, public place, public driveway, or any other public way.

Change of business information

If you only need to report an address change, the fastest and easiest way is online. Visit our website (see *Need help?*) and select the option to change your address. You can also complete Form DTF-96, *Report of Address Change for Business Tax Accounts*, and attach it to your return. To change any other business tax account information (as well as your address), file Form DTF-95, *Business Tax Account Update*. If you need either form, or any other form, visit our website.

Apply for a refund of credit

To apply for a refund, you must complete Form DTF-406, *Claim for Highway Use Tax (HUT) Refund*, within 49 months from the end of the reporting period covered by this return. When completing Form DTF-406, select box D and provide a detailed explanation for your refund claim.

You must have documentation and records to support your claim, if requested.

Specific Instructions

Motor fuel and diesel motor fuel used

Line 1: Enter the total miles traveled both inside and outside of New York State by vehicles that entered the state during the reporting period. Include mileage traveled by tractors with no trailers. Use only whole miles.

Line 2: Enter the total miles traveled in New York State by vehicles during the reporting period. Include mileage traveled by tractors with no trailers and mileage on the New York State Thruway. Use only whole miles.

Line 3: Divide line 2 by line 1. Round to the nearest four decimal places (0.0001) and enter the result.

Line 4: Enter the total gallons of fuel used in operations both inside and outside of New York State by vehicles that entered the state during the reporting period. Use only whole gallons.

Line 5: Multiply the number of gallons on line 4 by the amount on line 3. Round to the nearest whole gallon and enter the result.

This is the number of gallons used in operations in New York State.

Line 6: Enter the total number of gallons of fuel purchased in New York State during the reporting period for use in operations both inside and outside of New York State, and for which you have paid New York State fuel taxes and New York State sales and local sales taxes.

Do **not** include:

- fuel sold to another entity;
- fuel put into a vehicle that is being reported by another, such as a leased vehicle; or
- fuel that has not been transferred to the fuel tanks of motor vehicles.

Use only whole gallons.

For the second, third, and fourth quarters of 2022

The cost of motor fuel and highway diesel motor fuel purchased in New York State from June 1, 2022, through December 31, 2022, did **not** include state excise and state sales taxes. To correctly calculate your fuel use tax, you must make an adjustment to tax-paid gallons for fuel purchased in New York State during the suspension period.

- Multiply the total gallons of each type of fuel purchased by the applicable *Percentage during suspension* in the chart.
- Enter the result for nondiesel motor fuel (gasoline and propane [LPG]) in column A and diesel motor fuel in column B.

Fuel type	Percentage during suspension
Diesel	59.5% (0.595)
Motor fuel gasoline	61.3% (0.613)
Propane (LPG)	33.3% (0.333)

Line 7a: If line 5 is greater than line 6, subtract line 6 from line 5 and enter the result. If line 5 is equal to or less than line 6, enter **0**.

Line 7b: If line 6 is greater than line 5, subtract line 5 from line 6 and enter the result. If line 6 is equal to or less than line 5, enter **0**.

Tax due on fuel used in New York State but not purchased in New York State, or purchased in New York State during the suspension period

Use lines 8a, 8b, and 8c to calculate any unpaid fuel use tax you owe because of the excise and sales tax suspension.

The Commissioner of Taxation and Finance establishes the rates used for lines 8a, 8b, 9a, and 9b for each period. To view the current rates, visit our website (see *Need help?*) and see Form IFTA-105, *IFTA Final Fuel Use Tax Rate and Rate Code Table 1* (search: *ifta105*). For previous rates, see *Highway use/fuel use tax (IFTA) forms* (search: *fut*).

Line 8a: Multiply line 7a, column A by the fuel use tax rate. For fuel purchased during the suspension period, use 0.413 (or 0.24 for propane [LPG]) for the rate. Enter the result.

Line 8b: Multiply line 7a, column B by the fuel use tax rate. For fuel purchased during the suspension period, use 0.3955 for the rate. Enter the result.

Line 8c: Add lines 8a and 8b, and enter the result.

Credit for tax paid on fuel purchased tax-paid in New York State but used outside New York State

Line 9a: Multiply line 7b, column A by the tax rate published in Form IFTA-105 for the quarter you are filing for and enter the result.

Line 9b: Multiply line 7b, column B by the tax rate published in Form IFTA-105 for the quarter you are filing for and enter the result.

Line 9c: Add lines 9a and 9b, and enter the result.

Fuel use tax summary

Line 10: If line 8c is less than line 9c, subtract line 8c from line 9c. The balance is the credit you accrued this reporting period.

You may:

- carry forward this credit and apply it against any fuel use tax liability accrued within the following two years; **or**
- apply for a refund of this credit using Form DTF-406. See *Apply for a refund of credit*.

If line 8c is equal to or more than line 9c, enter **0**.

Line 11: If line 9c is less than line 8c, subtract line 9c from line 8c. This is the tax due this period. If line 9c is equal to or more than line 8c, enter **0**.

Line 12: If you have prior fuel use tax credit, enter the amount needed to satisfy any fuel use tax liability shown on line 11. Do not exceed the amount shown on line 11. Include only fuel use tax credits for which you have not filed a claim for refund. You may apply a fuel use tax credit against any fuel use tax liability accrued on a return that covers a period within the following two years. Attach any supporting documentation for your claim.

Line 13: Subtract line 12 from line 11. This is the amount of fuel use tax due. If there is no fuel use tax due, enter **0**.

Line 14: If you do **not** pay the total fuel use tax by the due date, you are subject to a penalty of either \$50, or 10% (0.1) of the unpaid portion of tax due, whichever is greater. Enter the amount of any late filing penalty.

Note: Failure to file returns and pay any tax due may result in criminal penalties under Tax Law Article 37.

Line 15: If you do **not** pay the total fuel use tax by the due date, any unpaid portion is subject to interest. Interest is calculated at the rate of 1% (0.01) per month, or any part of a month, from the due date of the return to the date the tax is paid. Enter the amount of any late filing interest.

Line 16: Add lines 13, 14, and 15, and enter the result.

Certification

Sign and date the return, and enter your official title, telephone number, and email. 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, see *Paid preparer's responsibilities*.

Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil or criminal sanctions, or both if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the NYTPRIN excl. code box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You must enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

For more information, see *Tax preparer registration requirements* on our website (search: *registration*).

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center: 518-457-5735

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.