

**Important information**

The suspension of the following taxes on motor fuel and highway diesel motor fuel was lifted on January 1, 2023:

- excise tax (Article 12-A)
- prepaid sales tax and state sales and use taxes (Article 28)
- the additional state sales and use tax imposed in the Metropolitan Commuter Transportation District (MCTD)

Starting with the first quarter of 2023 fuel use tax filing, due April 30, 2023; the additional calculation to tax-paid gallons reported on line 6 of your Form MT-903-FUT, *Fuel Use Tax Return* is no longer required because the suspension period has ended.

For more information, visit our website (see *Need help?*) and search: *fuel*.

General information

Carriers must report vehicles that are subject to the New York fuel use tax either on Form MT-903-FUT or on their International Fuel Tax Agreement (IFTA) tax return filed with their base jurisdiction. The following vehicles are subject to the New York fuel use tax:

- motor vehicles that have two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; or
- motor vehicles that have three or more axles regardless of weight; or
- motor vehicles that are used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

See Tax Bulletin TB-HU-245, *Excluded and Exempt Vehicles - Highway Use Tax*, for a list of the vehicles exempt in New York State from the fuel use tax.

If you are a carrier that operates a vehicle subject to the fuel use tax, but not subject to an IFTA, you must report the vehicle on Form MT-903-FUT if you have purchased motor fuel outside of New York State, or fuel on which New York State taxes were not charged.

If you are a carrier that operates a vehicle in two or more IFTA jurisdictions, you must get an IFTA license if the vehicle is subject to the fuel use tax in any of the IFTA jurisdictions in which the vehicle operates. A carrier that operates a vehicle under an IFTA license should report the vehicle on its base jurisdiction's IFTA tax return.

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 use 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.

When to file

Form MT-903-FUT 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.

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*.

Line instructions

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

Line 3 – Divide line 2 by line 1, and enter the decimal ratio. Carry to the nearest four decimal places (0.0001).

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

Line 5 – Multiply the number of gallons on line 4 by the ratio on line 3, and enter the result. This is the number of gallons used in operations in New York State. Use whole gallons.

Line 6 – Enter the total number of gallons of fuel purchased tax-paid (fuel upon which New York State fuel taxes, state sales and local sales taxes have been paid) in New York State during the reporting period for use in operations both inside and outside of New York State (tax-paid fuel does 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 whole gallons.

Special instructions for line 6 for the second, third, and fourth quarters of 2022 due to the suspension of certain fuel taxes

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.

Because those taxes were not collected at the pump, carriers must make an adjustment to tax-paid gallons for fuel purchased in New York State during the suspension period to calculate their fuel use tax correctly.

Additional calculation during the suspension period – Multiply the total gallons of each type of fuel by the applicable percentage in the chart below and enter the result. Report non-diesel motor fuel (gasoline or 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)

Note: You may report fuel use tax for June 2022 with your third quarter return for 2022.

Line 7a – If line 5 is greater than line 6, subtract line 6 from line 5 and report the number of adjusted gallons on line 7a. If line 6 is equal to or more than line 5, enter 0.

Line 7b – If line 6 is greater than line 5, subtract line 6 from line 5 and report the number of adjusted gallons on line 7b. If line 5 is equal to or more than line 6, enter 0.

The rates used for lines 8a, 8b, 9a and 9b are established by the Commissioner of Taxation and Finance for each period. To get the rates, see Form IFTA-105, *IFTA Final Fuel Use Tax Rate and Rate Code Table 1*, for the filing period rate, available on our website at tax.ny.gov (search: *IFTA-105*).

Use line 8 to report any unpaid fuel use tax owed because of the excise and sales tax suspension.

Line 8a – Multiply the amount of non-diesel motor fuel reported on line 7a, column A by the fuel use tax rate (use 0.413 (or 0.24 for propane (LPG) for fuel purchased during the suspension period)).

Line 8b – Multiply the amount of diesel motor fuel reported on line 7a, column B by the fuel use tax rate (use 0.3955 for fuel purchased during the suspension period).

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.

Line 10 – If line 8c is less than line 9c, subtract line 8c from line 9c. The balance is the credit accrued this reporting period, and may be carried forward and applied against any fuel use tax liability accrued within the following two years. You may apply for a refund of this credit by filing

Form DTF-406, *Claim for Highway Use Tax (HUT) Refund*, **select box D** and provide a detailed explanation for your refund claim. You must have documentation and records to support your claim if requested. Any request for a refund of fuel use tax must be filed within 49 months from the end of the reporting period covered by this report. 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. Include only fuel use tax credits for which you have not filed a claim for refund. Fuel use tax credits may be applied against any fuel use tax liability on returns covering a period that falls wholly 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** on this line.

Line 14 – Any tax due shown on line 13 that remains unpaid after the due date of the return is subject to a penalty of \$50 or 10% of the unpaid portion of the line 13 amount, whichever is greater.

In addition, failure to file returns and pay any tax due may result in criminal penalties under Article 37 of the Tax Law.

Line 15 – Any tax due shown on line 13 that remains unpaid after the due date of the return is subject to interest computed at the rate of 1% per month or any part of a month from such due date until the date the tax is paid.

Line 16 – Add lines 13, 14, and 15.

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* below.

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

See our website for more information about the tax preparer registration requirements.

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.