

New York State Department of Taxation and Finance  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-M-84 (10)M  
Highway Use Tax  
December 21, 1984

Subject: Twelfth series regulations  
Section 474.11 Twelfth series permits and stickers (Tax Law, § 509, subd. 8.)

(a) The eleventh series highway use tax permits and stickers with the letter prefix "HUT" issued for use on all motor vehicles on and after January 1, 1982 will expire on December 31, 1984. Also, the eleventh series automotive fuel carrier permits and stickers with the letter prefix "AFC" issued for use on all motor vehicles transporting automotive fuel (See §§ 470.1(b)(2), 473.7(c) of this Title for vehicles required to have automotive fuel carrier permits and stickers) on or after September 1, 1982 will expire on December 31, 1984.

(b) Effective October 1, 1984, trailers, semi-trailers, dollies and other non-self-propelled devices, except those transporting automotive fuel, are no longer required to display a sticker nor is a permit required for such vehicles. Through September 30, 1984 such non-self-propelled devices must have an eleventh series permit and sticker as provided in sections 474.9 and 474.10 of these regulations, as renumbered. Pursuant to the authority continued in subdivision 8 of section 509 of the Tax Law, a twelfth series of permits and stickers will be issued to be used on and after January 1, 1985 on all (i) trucks, tractors and other self-propelled devices and (ii) all trailers, semi-trailers, dollies and other non-self-propelled devices transporting automotive fuel. The twelfth series permits and stickers may be displayed and used as early as October 1, 1984. The twelfth series permits and stickers must be displayed on and after April 1, 1985. (emphasis added). The permits and stickers will be issued as follows:

(1) Automotive fuel carriers (prefix "AFC") permits and distinctively colored stickers to be used on all trucks and other self-propelled devices and trailers, semi-trailers, dollies and other attached devices transporting automotive fuel. A tractor or other self-propelled device which transports automotive fuel only by drawing a trailer, semi-trailer, dolly or other non-self-propelled device does not require the AFC permit and sticker, if it displays a highway use tax sticker and carries a highway use tax permit. Thus, for example, a tractor having a HUT permit and sticker which sometimes draws a trailer carrying automotive fuel and sometimes draws trailers carrying other goods is not required to obtain or display an "AFC" permit or stickers, but the trailer carrying automotive fuel is required to obtain and display an AFC permit and sticker. AFC stickers are required even though the vehicle is on occasion operated empty, as, for example, after it has completed all of its deliveries. A truck, tractor or other self-propelled device is not transporting automotive fuel when the only automotive fuel which it carries is the automotive fuel in its fuel tanks intended for its propulsion. The AFC stickers will be light purple with dark purple printing.

(2) A highway use tax (prefix "HUT") permit and sticker must be obtained and displayed for all trucks, tractors and other self-propelled devices subject to the highway use taxes imposed by Article 21 of the Tax Law except those described in paragraph (1) of this subdivision for which an AFC permit and sticker is obtained and displayed. The HUT sticker will be light green with dark green printing.

(3) All stickers will be approximately four and one half inches wide and three inches in height. They will be numbered consecutively coinciding with the number of the highway use tax or automotive fuel carrier permit and will be waterproof, pressure sensitive with adhesive on the back. The twelfth series permit forms will bear the expiration date "December 31, 1987".

(c) A twelfth series permit and sticker may be obtained by filing an application with the Permit Renewal Unit together with payment of the required fees. If the application for such a permit and sticker is received by the Permit Renewal Unit or is postmarked by the United States Postal Service on or before December 31, 1984 for a motor vehicle for which a valid eleventh series permit and sticker is still in effect, the fee for the twelfth series permit and sticker for a truck, tractor or other self-propelled vehicle will be four dollars, the fee for the twelfth series AFC permits and stickers for a trailer or other non-self-propelled vehicle will be two dollars and the fee for the twelfth series special permits and stickers (applicable to a carrier transporting motor vehicles by saddle or full mount mechanisms or a combination of both) will be four dollars. Any application for such a permit and received by the Permit Renewal Unit and postmarked after December 31, 1984 or personally delivered after December 31, 1984, or for a motor vehicle for which the proper permit and sticker is not in effect, will be considered a new application and must be accompanied by a fee of:

(1) fifteen dollars for each twelfth series permit and sticker for a truck, tractor or other self-propelled device;

(2) five dollars for each twelfth series AFC permit and sticker for a trailer or other non-self-propelled device and

(3) five dollars for each twelfth series special permit and sticker plus two hundred dollars for initial permission to use special permits and stickers.

(d) Preprinted renewal applications, in duplicate (Forms TMT-1.2), for twelfth series permits and stickers will be mailed to carriers registered with the State Tax Commission commencing October 1, 1984. Form TMT-1.2 is to be used whether the application is for a highway use tax permit and sticker or an automotive fuel carrier permit and sticker. Failure on the part of any carrier to receive the forms will not, however, excuse any delay in filing the renewal application. Carriers not supplied with the preprinted renewal applications must obtain them from the Permit Renewal Unit.

(e) Renewal applications must be made on Form TMT-1.2. The renewal application should list each motor vehicle for which a twelfth series permit and sticker is requested. The required fee for each motor vehicle listed must accompany the renewal application. The fee should be paid by check or money order, payable to the State Tax Commission. All of the required information must be set forth in the renewal application. In particular, the unloaded weight and maximum gross weight of a truck, tractor or other self-propelled device must be completed. This weight at which any such motive powered device is operated or to be operated on the public highways of New York State - is also the weight which must be reported for computation of tax. The maximum gross weight of the motor vehicle; that is, the unloaded weight of the motor vehicle plus the unloaded weight of the heaviest trailer, semi-trailer, dolly or other vehicle or device to be drawn by the motor vehicle plus the weight of the maximum load to be carried or drawn by the motor vehicle is the weight to be used in computing laden miles, if the carrier elects the maximum gross weight method. Unladen miles under such method are to be computed at the unloaded weight of the tractor, if the motive powered unit is a tractor and, in all other cases, by the combined unloaded weight of the motive powered unit and all other trailers or other devices drawn by the motive powered unit. The maximum gross weight and unloaded weight of trailers, semi-trailers, dollies and other attached devices for which an AFC permit and sticker is required should be supplied, but the information will be used for purposes of issuing permits only and not for computation or enforcement of tax.

(f) In lieu of submitting the renewal application on Form TMT-1.2, any carrier with over 1000 vehicles which require renewal permits and stickers (whether highway use tax or automotive fuel carrier, or a combination of both) has the option of renewing by magnetic tape in the following manner:

(1) A test computer tape consisting of a carrier's entire current vehicle information file must be submitted as soon as possible after January 1, 1984 to enable the Department of Taxation and Finance to verify the tape and to enable the carrier to resubmit a tape in case of error. No test tapes will be accepted unless received by the Department on or before August 31, 1984.

(2) If the test computer tape meets the tax filing specifications and qualifications required by this Department, Form TMT-22, Application to Submit New York State Highway Use Permit and/or Automotive Fuel Carrier Permit Renewal Information on Magnetic Tape will be mailed. The completed form together with a fee of four dollars for each renewal permit and sticker, for each truck, tractor or other self-propelled device and two dollars for each renewal permit and sticker for a trailer or other non-self-propelled device to be issued must be returned to the Department on or before September 30, 1984.

(3) Twelfth series permits and stickers will then be mailed between October 1, 1984 and October 31, 1984 to be assigned by the carrier to the vehicles which require renewal permits and stickers.

(4) A carrier renewing by magnetic tape must prepare a production renewal tape consisting of one header record followed by motor vehicle records for every motor vehicle to which an unassigned twelfth series permit and sticker were issued indicating the vehicle to which each permit and sticker has been assigned. The tape must be received on or before February 15, 1985.

(5) Credit will be given for twelfth series highway use permits and stickers or automotive fuel carrier permits and stickers, or both, which are not assigned to a vehicle by a carrier if the permits and sticker are returned to the Permit Renewal Unit unused. Upon request, unused unassigned twelfth series highway use tax permits and stickers may be converted to new registrations with the submission of the additional fee of eleven dollars for each permit and sticker for a truck, tractor or other self-propelled device. Unused automotive fuel carrier permits and stickers must be returned for credit.

(6) All forms, tapes, remittances and correspondence pertinent to the usage of magnetic tapes for renewals should be mailed to the New York State Department of Taxation and Finance, Attention:

Processing Division, Permit Renewal Unit, State Campus, Albany, New York 12227.

(7) A carrier which does not avail itself of the option provided by this subdivision must comply with the other provisions of this section to obtain twelfth series renewal permits and stickers.

(g) All renewal applications for the twelfth series permits and stickers and the fees must be mailed to the Department of Taxation and Finance, Processing Division, Permit Renewal Unit, State Campus, Albany, New York 12227.

(h) Applications for permits and stickers for all newly registered motor vehicles must be made on Form TMT-1. All motor vehicles newly registered on or after October 1, 1984 will be issued twelfth series permits and stickers.

(i) The State Tax Commission will approve or reject each application. If the application is approved, a new permit and sticker will be mailed to the address on the application form, unless the carrier furnishes a different mailing address. The State Tax Commission will not approve any application for a twelfth series permit and sticker for any motor vehicle if a suspension or revocation of any prior series permit and plate or sticker issued therefore is in effect at the time of the application or if the applicant is delinquent in the filing of truck mileage tax, fuel use tax or combined truck mileage and fuel use tax returns, or is delinquent in the payment of any such taxes.

(j) The eleventh series permits and stickers need not be surrendered to the State Tax Commission for cancellation on December 31, 1984, their expiration date, but the stickers must be removed from motor vehicles and the sticker and permit must be destroyed.

(k) The twelfth series permits and stickers may be used as soon as received. The issuance of renewal twelfth series permits and stickers will commence on or about October 1, 1984.

(l) In order to give ample opportunity for compliance, an extension of time for the months of January, February and March 1985 is granted for the display of either the eleventh series highway use tax or automotive fuel carrier permits and stickers or the twelfth series highway use tax or automotive fuel carrier permits and stickers.

(m) Emergency permits, other than trip-lease permits, obtained on and after October 1, 1984 will be converted into twelfth series permits and stickers at no additional fee.

(n) All of the provisions of this section also apply to special permits and stickers (see section 474.8 of this Part) with the following exceptions:

(1) The special stickers are not to be affixed to the vehicle but are to remain in the possession of the driver and be available for inspection by enforcement authorities.

(2) The renewal application form for the special permits and stickers is Form TMT-1.6, "Renewal Application for Special Highway Use Permit".

(3) The replacement series of special permit forms will bear the expiration date "December 31, 1987".

(4) The replacement series of special stickers will be of the same size but will have the letters "SP" before the sticker number.

(5) The fee for each renewal twelfth series special permits and sticker will be four dollars per vehicle. The fee for each new twelfth series special permit and sticker will be five dollars.

(o) All of the other provisions of article 21 of the Tax Law as amended by Chapter 583 of the Laws of 1984 and of the truck mileage and fuel use taxes regulations set forth in this Subchapter not inconsistent with such article as amended by such Chapter of the Laws of 1984 are applicable to the twelfth series permits and stickers.

(p) Vehicles are to be listed on the returns according to the eleventh series or twelfth series permit numbers beginning with the returns covering operations commencing October 1, 1984 through March 31, 1985. The eleventh series permit numbers should be listed on returns for all prior months or periods. Carriers must use the twelfth series permit numbers for all vehicles newly registered on and after October 1, 1984. Beginning with the month of April, 1985 only twelfth series permit numbers may appear on returns.