

Paying tax bills

If you have unpaid tax bills, you won't be able to get your highway credentials.

Pay online

The easiest way to pay your tax bills is through our Web site.

- Go to **www.tax.ny.gov** and select *Make a payment*.
- Have your tax assessment ID number ready.

By phone

- Call (518) 457-5434.
- Have your Taxpayer ID number ready.

By mail

If you're paying by mail, be sure to:

- Make your check payable to **Commissioner of Taxation and Finance**.
- Include your tax assessment or collection case ID number on your check (it's also helpful to include your Taxpayer ID number).
- Send to:
NYS ASSESSMENT RECEIVABLES
PO BOX 4127
BINGHAMTON NY 13902-4127
- If you're using a private delivery service:
JPMORGAN CHASE A/R
33 LEWIS RD
BINGHAMTON NY 13905-1040

STAY ON THE ROAD AND ON THE JOB



Handle your tax matters from the convenience of your home or office

Visit our Web site:

www.tax.ny.gov

New York State Department of
Taxation and Finance

TR-22 (7/11)
(formerly TC-26)



Highway Use Tax (HUT)

Certain motor vehicles operating in New York State must pay Highway Use Tax (HUT).

- You must obtain a separate certificate of registration for each vehicle subject to HUT.
- To learn more, visit our Web site and see Publication 538, *A Guide to Highway Use Tax and Other New York State Taxes for Carriers*.

Create a HUT account

File a paper Form TMT-39, *New Account Application for Highway Use Tax (HUT) and Automotive Fuel Carrier (AFC)*.

HUT services available on OSCAR

- add a vehicle to an existing fleet
- renew fleet credentials (during designated periods)
- cancel or get duplicate credentials
- increase vehicle weight
- update temporary plates

Resolve a suspension

You can resolve a suspension by filing Form MT-903-MN, *Highway Use Tax Return*, for any periods that you missed.

Call (518) 457-5735 if you're unsure which returns you need to file.

Get a Certificate of Tax Clearance

If you need Form MT-370.1 or MT-370.2, *Certificate of Tax Clearance*, call (518) 457-5735.

International Fuel Tax Agreement (IFTA)

IFTA is an agreement among most states (including New York) and Canadian provinces that simplifies the collection and distribution of fuel taxes.

See our Web site and Publication 536, *International Fuel Tax Agreement (IFTA) A Guide for New York State Carriers*.

Register for an annual IFTA license

File Form IFTA-1, *New York State International Fuel Tax Agreement (IFTA) License Application*.

IFTA services available on OSCAR

- get additional decals
- renew fleet credentials (during designated periods)

IFTA e-file

IFTA e-file is the fastest and easiest way to file IFTA returns. Benefits include:

- fewer math errors
- instant filing confirmation
- direct pay from your bank account



One Stop Credentialing and Registration

Use OSCAR to take care of your licensing needs. You'll need:

- an active HUT account*,
- an active US DOT number, and
- an identification number.

www.oscar.ny.gov

* You can't use OSCAR to create a HUT account or get an IFTA license