



Filing Requirements for Highway Use Tax

Introduction

If you have been issued a certificate of registration (except a highway use tax trip certificate of registration), you must file a highway use tax return even if no tax is due, or even if another person will pay any tax due on the use of the vehicle operated under the certificate of registration.

There are two ways to file:

Web File: You may [Web File your highway use tax return](#).

Benefits include:

- automatic calculation of amounts due,
- direct payment from your bank account, and
- instant confirmation.

View a [demo](#) to see how easy it is.

File by mail: You may file a paper tax return using [Form MT-903](#), *Highway Use Tax Return*.

For more information regarding vehicles subject to highway use tax, requirements for registration, and excluded and exempt vehicles, see Tax Bulletins:

- [An Introduction to Highway Use Tax \(TB-HU-40\)](#);
- [Certificate of Registration \(TB-HU-115\)](#);
- [Certificate of Registration – Trip Certificate \(TB-HU-116\)](#);
- [Excluded and Exempt Vehicles – Highway Use Tax \(TB-HU-245\)](#); and
- [How to Determine Your Highway Use Tax \(TB-HU-360\)](#).

When to file and pay

Quarterly – You must file a highway use tax return and make payment of tax due each quarter, starting with the calendar quarter when you began operations in New York State. The periods and due dates for quarterly filing are:

Reporting quarter	Due date
January through March	April 30
April through June	July 31
July through September	October 31
October through December	January 31 (following year)

Monthly – After filing quarterly in the first year, you will be reclassified by the Tax Department to a monthly filer if your preceding calendar year's total highway use tax is more than \$4,000. You must begin filing monthly highway use tax returns for the January

reporting period. Returns are due by the last day of the month following each reporting period.

Requesting change of filing period

If your preceding calendar year's total highway use tax liability is \$4,000 or less, and you were subject to the highway use tax during the entire year, you may request permission to file quarterly.

If your preceding calendar year's total highway use tax liability is \$250 or less, and you were subject to the highway use tax during the entire year, you may request permission to file once a year.

Submit your request and taxpayer identification number to:

NYS Tax Department
Miscellaneous Tax – Highway Use Tax
W A Harriman Campus
Albany NY 12227

Leased vehicles

Generally, the highway use tax is imposed on you as the carrier. If you are not the owner of the motor vehicle, both you and the owner may be held liable for payment of any tax due. You must file a highway use tax return, whether you are the lessor or lessee, if you have been issued a certificate of registration. This applies even if:

- no tax is due, or
- another person will pay any tax due on the use of the vehicle operated under the certificate of registration.

If the owner of the vehicle has a certificate of registration and leases the vehicle during the reporting period to a carrier (lessee) who operates it under the owner's certificate, the owner must report the motor vehicle and mileage on his or her tax return.

If the owner of the vehicle has a certificate of registration and leases the vehicle during the reporting period to a carrier (lessee) who operates it under his or her certificate, the owner must indicate:

- that the lessee will report the motor vehicle and mileage on his or her tax return (but the owner must file a highway use tax return and list the motor vehicle), and
- the motor vehicle will be reported by another. The lessee reports the motor vehicle and mileage on his or her tax return.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 505, 506, 507, and 508

Bulletins:

[*An Introduction to Highway Use Tax \(TB-HU-40\)*](#)

[*Certificate of Registration \(TB-HU-115\)*](#)

[*Certificate of Registration – Trip Certificate \(TB-HU-116\)*](#)

[*Excluded and Exempt Vehicles – Highway Use Tax \(TB-HU-245\)*](#)

[*How to Determine Your Highway Use Tax \(TB-HU-360\)*](#)