



Instructions for Form TMT-1

Application for Highway Use Tax (HUT) and Automotive Fuel Carrier (AFC) Certificates of Registration (C of R) and Decals

General information

Which form should I use to establish a HUT account?

- Use Form TMT-39, *New Account Application for Highway Use Tax (HUT) and Automotive Fuel Carrier (AFC)*, if you plan to order your HUT credentials online.
- Otherwise, use Form TMT-1 to establish your account and request your credentials.
- All vehicles with HUT or AFC credentials must display decals.

How do I obtain my HUT credentials if I already have a HUT account?

- Go to the One-Step Credentialing and Registration (OSCAR) website at www.oscar.ny.gov to order your credentials.
- Otherwise, use Form TMT-1.

Line instructions

We will return incomplete and incorrect applications to you. Read these instructions carefully and complete all items fully to avoid delays in the processing of your credentials.

You must complete all lines on Form TMT-1, unless otherwise noted.

Line 1 – Identification number

- Enter your employer identification number (EIN) (for corporations, partnerships, limited liability companies (LLCs), limited liability partnerships (LLPs), and sole proprietors who have been assigned an EIN). If the Tax Department issued you a temporary identification number, enter that number in the EIN box. (Be sure to notify the Tax Department when the EIN is assigned so your records get updated.)
- Enter your Social Security number (SSN) if you are a sole proprietor who does not have an EIN.

Line 2 – Enter your USDOT number. If you do not have one, visit the OSCAR website. You must have a USDOT number to obtain HUT credentials.

Line 3 – Enter the telephone number of the business, including area code.

Line 4 – Enter your email address. We may email you if there is a question about your application.

Line 5 – Enter your fax number. We may fax you if there is a question about your application.

Line 6 – Enter the exact legal name of the business. A corporation's *legal name* is the name that appears on its certificate of incorporation. An LLC's *legal name* is the name that appears on its articles of organization. A partnership or LLP's *legal name* is the name that appears on its partnership agreement. A sole proprietor's legal name is the name on the individual's Social Security card.

Line 7 – Enter the trade name or assumed name of the business, commonly known as a DBA (doing business as) name, if it is different from the legal name.

Line 8 – Enter the physical address of the business. It must be the street address where the main office or headquarters is located. Do **not** enter the address of an agent, service, accountant or any other representative, or a PO box.

Line 9 – Enter the mailing address of the business if different from the physical address. All mail from the Tax Department will be sent to the mailing address, including confidential tax account information, assessments and notices.

If the mailing address is that of an agent, service, accountant or any other representative, you must submit a Form POA-1, *Power of*

Attorney, with this application, granting the representative access to the business' tax records.

Line 10 – Mark an **X** in the box, if the physical or mailing address you reported on line 8 or line 9 has changed from previous filings with the Tax Department, and you have not already notified us of the change. If your business name or tax identification number has changed, call us before mailing this application (see *Need help?*).

Line 11 – Mark an **X** in the appropriate box, indicating how your business is organized.

Line 12 – If this is your first time applying for HUT credentials, complete this line.

- Corporations – enter the information for all corporate officers.
- LLCs – enter the information for all members.
- Partnerships and LLPs – enter the information for all partners.
- Sole proprietors – enter the information of the proprietor (owner).

If you need more space to report all required individuals, attach a separate sheet using the same format. Include your legal name and tax identification number on each sheet.

Line 13 – If this is your first time applying for HUT credentials, you **must** complete this line.

- Enter the name of the custodian of the business' tax and mileage records.
- Enter the address and telephone number of the location where the records are maintained.

Line 14 – This information is **required** when an application is prepared by:

- A company employee who is not an officer, member, partner or proprietor, or
- An agent, service, accountant or any other representative.

Additionally, if you expect to contact the Tax Department about this application or any other tax matters, you **must** attach a power of attorney authorizing you to have access to this business's New York State tax records. Without a power of attorney, Tax Department employees are prohibited from discussing the business's tax records with you (including this application). Further, without a power of attorney the department will not accept your written requests on behalf of the business.

Line 15 – One of the following must sign this application:

- Corporation – a corporate officer
- LLC – a member
- LLP – a partner
- Partnership – a partner
- Sole proprietorship – the proprietor (owner)

Employees not listed above, agents, services, accountants or any other representative must attach a power of attorney authorizing them to act on the business's behalf in New York State tax matters, if not previously submitted (see line 14).

Line 16 – Enter the number of credentials you are ordering and multiply by \$1.50. This fee (\$1.50) includes both a C of R and a decal for each vehicle. Attach a check or money order payable in U.S. funds for this amount to **Commissioner of Taxation and Finance**.

Line 17 – Vehicle information – Complete columns A through L according to the following instructions. If you have more than ten vehicles to register, complete Form TMT-1.1, *Continuation Sheet for Form TMT-1*, following these instructions. You may list up to ten

vehicles on the front page of that form and ten more on the back page. Attach additional forms as needed.

Column A – Type – Mark an **X** in the *HUT* box if the vehicle does not carry automotive fuel. Mark an **X** in the *AFC* box if the motor vehicle (truck or trailer) carries or hauls automotive fuel (gasoline, ethanol, kerosene, heating oil, No. 2 fuel oil, diesel fuel, No 1. diesel fuel, No. 2 diesel fuel, kero-jet fuel, etc.).

Column B – Enter the manufacturer’s vehicle identification number (VIN). You must enter the entire number. This number appears on the vehicle’s title and is stamped, embossed, or otherwise permanently affixed to the vehicle.

Column C – Mark an **X** in the box that describes the type of vehicle as truck, tractor, or automotive fuel carrier trailer. Do not list buses used only for non-business purposes. Also, do not list buses that:

- are engaged only in the interstate or foreign transportation of passengers,
- are subject to the U.S. Department of Transportation or any state agency regulating passenger transport, and
- have a seating capacity of more than seven persons in addition to the driver. These buses are exempt from the certification requirements of the highway use tax.

Mark an **X** in the *Truck* box for buses that are not exempt.

Column D – Mark an **X** in the box that describes the type of fuel used to power the vehicle. If you mark an **X** in the *Other* box, enter the type of fuel. Mark an **X** in the *None* box if the unit is not powered (AFC trailer).

Column E – Enter the name (make) of the vehicle manufacturer as it appears on the vehicle title.

Column F – Enter the vehicle year as it appears on the vehicle title.

Column G – The *unloaded weight* of the vehicle is the actual weight of the motor vehicle, which includes the weight of the fuel tanks used to propel the vehicle **and** all equipment:

- necessary for its performance as a vehicle,
- necessary for its safety,
- permanently attached to the vehicle,
- used exclusively for the protection of its load, or
- used exclusively for loading or unloading the vehicle.

The weight of the driver and a helper is not included.

Column H

Gross weight means the:

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

Note: Gross weight excludes the weight of the driver and a helper. For a tow truck, it excludes 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.

The *gross weight of a trailer* transporting automotive fuel is the unloaded weight of the heaviest tractor used to pull the trailer, plus the unloaded weight of the trailer, plus the heaviest load to be carried by the trailer.

Column I – Mark an **X** in either the *Own* box or the *Lease* box. If the lease or other agreement is for 30 days or less and the owner (lessor) already has credentials for the vehicle, the carrier (lessee) does not have to get credentials. However, if the lease or agreement covers a period of more than 30 consecutive days, the lessee must obtain credentials unless the lessee will operate the vehicle for 10 days or less in New York State.

Column J (Optional) – If you assign an internal tracking number, such as a unit number, to your vehicles and want this number printed on your C of R(s), enter it in this column.

Column K – Enter the license plate state or province abbreviation in the first two spaces, followed by the license plate number of the motor vehicle. **We will not process your application without this information.**

Column L – Mark an **X** in the box if you have a temporary plate or registration document. You must provide the permanent plate number within 90 days using the OSCAR website, or by mail.

Where to file

Mail your payment and application to:

**NYS TAX DEPARTMENT
HUT/ IFTA APPLICATION DEPOSIT UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0863**

Private delivery services

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

Penalties

It is a violation subject to penalties to operate a motor vehicle on the public highways of New York State without first securing the necessary credentials or to operate a motor vehicle with an actual gross weight or unloaded weight in excess of the gross or unloaded weight specified on the issued C of R.

A decal must be displayed on each vehicle. If you operate a vehicle **without** the proper HUT or AFC C of R and decal, or you operate a vehicle with an actual gross weight or unloaded weight **above** that listed on the HUT or AFC C of R, you face a penalty under Tax Law section 512.1(e) of up to \$3,500 and a penalty under Tax Law section 1815(a)(1) of up to \$500.

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.

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

HUT/OSCAR Information Center: 518-457-4322

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