



Instructions for Form TMT-39

New Account Application for Highway Use Tax (HUT) and Automotive Fuel Carrier (AFC)

General information

Which form should I use to establish a HUT account?

- Use Form TMT-39 for faster processing if you plan to obtain your HUT credentials online.
- Otherwise, use Form TMT-1, *Application for Highway Use Tax (HUT) and Automotive Fuel Carrier (AFC) Certificates of Registration*, to establish your account and request your credentials.

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

- Go to www.oscar.ny.gov to obtain your credentials immediately.
- Otherwise, use Form TMT-1.

Line instructions

You must complete all lines on Form TMT-39, unless otherwise noted in the instructions.

Line 1 – Enter your tax identification number (tax ID).

- Enter the business' federal 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 ID 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, you can get it online (at www.safersys.org). You must have a USDOT number to get HUT credentials.

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

Line 4 – Enter the email address of the person preparing your application. We may email this person if there is a question about your application.

Line 5 – Enter the fax number of the person preparing your application. We may fax this person 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 – If your business has a trade name or assumed name, commonly known as a DBA (doing business as) name that is different than its legal name, enter it on line 7.

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 business' mailing address, if different than 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 appropriate box, indicating how your business is organized.

Line 11 – Enter the following information:

- 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 ID on each sheet.

Line 12 – Enter the name, address and phone number of the person who is the custodian of the business's tax and mileage records.

Line 13 – Mark an **X** in the first box if the form is prepared by an agent or other representative.

Mark an **X** in the second box if the form is prepared by an employee who is **not** an officer of a corporation, partner if partnership, member of an LLC/LLP, or owner if sole proprietorship.

Line 14 – Enter the name, address and phone number of the person who completes the form. We may contact this person if we have questions about this application.

Line 15 – Mark an **X** in the first box if line 16 is signed by an employee of the business who is not an officer, partner, member or proprietor, and enclose a completed power of attorney.

Mark an **X** in the second box if line 16 is signed by an agent or other representative, and enclose a completed power of attorney.

Line 16 – The application must be signed by one of the following:

- Corporation – a corporate officer
- LLC – a member
- LLP – a partner
- Partnership – a partner
- Sole proprietorship – the proprietor (owner)
- Or by an individual with a power of attorney on file with the New York State Tax Department.

Where to File

Fax completed Form TMT-39 to: 518-435-8538.

Please allow three business days for processing.

You will be notified by fax or email when your account is approved, and provided instructions to obtain your HUT or AFC credentials online at www.oscar.ny.gov.

Penalties

According to New York State Tax Law, it is a violation subject to penalties to operate a motor vehicle subject to provisions of Article 21 on the public highways of this state without first securing the necessary certificate or to operate a motor vehicle with an actual gross or unloaded weight in excess of the gross or unloaded weight specified on the issued certificate of registration.

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