



# Claim for Highway Use Tax (HUT) Refund

Tax Law - Article 21, Section 513

Type or print in ink.

				For office use only	
Employer identification number	or	Social Security number	Date (mmddyyyy)	Total refund approved	
Name of carrier				Audited by	Date
Street address				Approved by	Date
City, village, or post office	State	ZIP code		Approved by	Date

You must file a HUT refund claim within four years from the due date of the tax return, or within four years of any erroneous payment. Indicate the reason for the HUT refund (mark an X in the applicable boxes) and enclose any additional required documents.

- A  Form MT-927, Highway Use Tax (HUT) Overpayment Adjustment Notice (Enter the refund amount on line 2 below and attach a copy of Form MT-927.)
- B  Certificate of Registration (C of R) and decal fees paid in error (Explain below, complete the Refund summary, and attach the duplicate C of Rs and decals.)
- C  Highway use tax paid in error
  - If you filed an amended tax return on paper, explain below, complete the Refund summary, and attach a copy of your amended tax return.
  - If you filed an amended tax return using Web File, enter the confirmation number: \_\_\_\_\_ and complete the Refund summary. Do not send a copy of the amended return.
- D  Other (Explain below, complete the Refund summary, and attach amended tax returns.)

Explanation for boxes B, C, and D (attach additional sheets if necessary) \_\_\_\_\_

### Refund summary (attach additional sheets if necessary)

Tax period or C of R number	Amount originally paid	Corrected amount	Refund claimed
1 Total (add the Refund claimed column amounts) .....			<b>1</b>
2 Amount from Form MT-927 .....			<b>2</b>
3 Total refund claimed (add lines 1 and 2).....			<b>3</b>

**Certification:** I certify that the above claim is true, complete, and correct, and that no material information has been omitted. I file these returns with the knowledge that willfully providing false or fraudulent information with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

<b>Authorized person</b>	Printed name of authorized person		Signature of authorized person		Official title	
	Email address of authorized person			Telephone number		Date
<b>Paid preparer use only (see instr.)</b>	Firm's name (or yours if self-employed)			Firm's EIN		Preparer's PTIN or SSN
	Signature of individual preparing this return		Address		City	State ZIP code
	Email address of individual preparing this return		Telephone number ( )	Preparer's NYTPRIN	NYTPRIN excl. code	Date

Mail to: **NYS TAX DEPARTMENT  
TDAB/FACCTS  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-5501**

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

## Instructions

### General information

Use Form DTF-406 to request a refund of the highway use tax for:

- a credit for overpayment as shown on Form MT-927, *Highway Use Tax (HUT) Overpayment Adjustment Notice*,
- a duplicate payment made for a certificate of registration, or
- an overpayment shown on your amended Form MT-903, *Highway Use Tax Return*.

You must file your claim for the HUT refund within four years from the due date of the return (Form MT-903) that the credit was accrued, or within four years of any erroneous payment.

**Note:** When the due date falls on a Saturday, Sunday, or legal holiday, the claim for refund may be filed on the next business day.

**Examples:** *A claim for refund of a credit accrued in the monthly period ending January 31, 2017 (due February 28, 2017), must be filed on or before March 1, 2021. A claim for refund of a credit accrued in the quarterly period ending March 31, 2017 (due May 1, 2017), must be filed on or before May 3, 2021. In the case of a credit accrued in the yearly period ending December 31, 2017 (due January 31, 2018), a claim for refund must be filed on or before January 31, 2022. In the case of an erroneous payment made on August 17, 2017, a claim for refund must be filed on or before August 17, 2021.*

### Instructions

Mark an **X** in the appropriate boxes to indicate the reason for the refund.

**Box A** – If you received Form MT-927 and the credit will not be used on future returns, enter the amount of refund on line 2 of the *Refund summary*. Enclose a copy of Form MT-927.

**Box B** – If you paid for and received duplicate C of Rs and decals in error, include the reasons in the *Explanation* area. Enter the C of R numbers in the *Refund summary*, and enclose the C of Rs along with the decals.

**Box C** – If you paid the highway use tax in error, (examples include an exempt carrier, excluded vehicle, or calculation error), complete the *Explanation* area and *Refund summary*.

- If you are exempt from the highway use tax, explain why you are exempt.
- If your vehicle is excluded from highway use tax, describe your vehicle and indicate which type of excluded vehicle it is.
- If you made any calculation errors on your return, explain them.

**Note:** If you are not using **Web File**, you can get Form MT-903 from the Tax Department's Web site or by phone. See *Need help?*

**Box D** – If you believe you should receive a refund for a reason not related to boxes A through C. Explain the reason in the *Explanation* area, complete the *Refund summary*, and enclose amended tax returns.

### Certification

Sign and date the refund claim form and enter your official title and telephone number. Only the taxpayer or an authorized agent may sign the refund claim form.

If anyone other than an employee, owner, partner, or officer of the business is paid to prepare the claim, see *Paid preparer's responsibilities* below.

### Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required

to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your SSN.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

### 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](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

### Telephone assistance

Miscellaneous Tax Information Center: 518-457-5735

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