



Recordkeeping Requirements – Highway Use Tax

Introduction

Every motor carrier subject to the highway use tax (HUT) must keep daily records of the miles traveled in New York State by each vehicle that has been issued a certificate of registration to operate in New York.

Motor carriers who operate certain motor vehicles on New York State public highways are subject to the HUT. Before operating a motor vehicle on the public highways of New York State, you may have to get a certificate of registration.

Recordkeeping requirements

You must keep records for each truck and tractor that has been issued a certificate of registration. You do not have to keep records for trailers or other attached devices. Your records must distinguish the operations of motor vehicles subject to tax from those operations not subject to tax.

Keep all records used to calculate the New York State HUT liability. The records must substantiate your actual miles traveled.

You must keep all records within New York State unless the Tax Department consents to their removal. You must keep all records for at least four years from the due date of the tax return to which they relate or the date the return was filed, whichever is later. All records must be available for inspection at any reasonable time by the Tax Department.

Daily record of operations

Keep a daily record of operations for each motor vehicle that includes the:

- certificate of registration number;
- license plate number and jurisdiction where licensed (state or Canadian province);
- vehicle identification number (VIN); and
- name of the owner, if operating a leased or interchanged vehicle.

This record of operations must show, as daily manifests or trip records, all of the following information for each trip:

- date of each trip;
- point of origin and the point of destination for each trip, and the number of round trips each day (if applicable);
- total miles traveled in New York State and the total miles traveled outside New York State; and
- total toll-paid New York State Thruway miles (see [TSB-M-95\(6\)M](#), *Thruway Defined for Highway Use Tax Purposes*).

If you use the gross weight method to compute your tax, the daily manifests or trip records for each vehicle must also show:

- the total miles traveled in New York State laden (with a load or any part of a load); and
- the total miles traveled in New York State unladen (without any load whatsoever).

If you use the gross weight method, you must show the above information separately for each trip for each of the following:

- each tractor that operates alone;
- each truck that operates with an attached device when either is laden; and
- each unladen truck that operates with an unladen attached device.

If you use the unloaded weight method, you must keep a record of operations for each truck with an unloaded weight of more than 8,000 pounds and for each tractor with an unloaded weight of more than 4,000 pounds.

You must prepare a monthly summary of the above for each motor vehicle subject to the recordkeeping requirements.

Other records

Every carrier must keep available records used to compute actual mileage including:

- odometer, hubometer, and any similar readings;
- fuel consumption records;
- map mileage from the point of origin to the point of destination; or
- tariff schedules/record of mileage used for billing purposes.

If you use the gross weight method, you must also maintain records such as:

- bills of lading;
- waybills;
- freight bills;
- invoices;
- shipping orders;
- dispatch sheets;
- records of motor vehicles and drawn devices leased, interchanged, or hired; and
- drivers' daily logs or trip sheets necessary to substantiate the operations of the motor vehicle.

For additional information on recordkeeping for highway use tax, see [TSB-M-05\(5\)M](#), *Recordkeeping Requirements for Carriers Subject to the Highway Use Tax*.

Thruway mileage records

Miles traveled on those portions of the New York State Thruway that are considered toll-paid mileage are not subject to the highway use tax (see [TSB-M-95\(6\)M](#)).

You must establish Thruway travel with:

- toll receipts or monthly invoices; or
- other records like bridge tickets, vehicle logs, fuel receipts, etc., that establish travel on a qualified portion of the Thruway where no toll is collected but the mileage is considered toll-paid mileage (for example, one-way tolls).

Keep receipts for Thruway toll charges paid in cash or monthly invoices for tolls that are charged. Records should be recorded in the following manner:

- Cash receipt: write the vehicle certificate number or vehicle identification number and the trip or manifest number on the back of each receipt.

- Charge account: enter the vehicle certificate number or vehicle identification number on the detailed listing of trips on the invoice received from the Thruway Authority. For more information on charge accounts, see [New York State Thruway Authority](#) or call 1 800 468-9946.

Attach the toll receipts to the particular manifest or trip record to which they apply, or otherwise maintain them so they can be readily identified with the applicable toll-paid Thruway mileage.

Keep the same accurate daily record and monthly summary of toll-paid Thruway mileage as you keep for all other mileage traveled within the state.

Record retention formats

You may keep any required records in either hard copy or electronic format. The electronic records, either alone or in conjunction with your other records, must contain sufficient information to support and verify all of the entries you made on your tax returns, and to determine the proper taxes that are due.

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 502, 507, and 509

Bulletins:

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

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

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

[Filing Requirements for Highway Use Tax \(TB-HU-260\)](#)

[Taxes on Motor Carriers Operating in New York State Other than Highway Use Tax \(TB-HU-860\)](#)