



Instructions for Form TMT-1

Application for Highway Use Tax and/or Automotive Fuel Carrier Certificates of Registration

General information

Since **required** additional information is being requested, you **must** use the latest Form TMT-1 (5/08). Applications that are missing license plate numbers and jurisdiction information cannot be processed and will be returned to you. If you have applied for a permanent plate and have not received it yet, see instructions for line 16, column K on back.

Motor carriers who are already registered in New York (have a New York taxpayer identification number) and have a United States Department of Transportation (USDOT) number can request credentials online. Go to www.oscar.state.ny.us for information.

Line instructions

Read these instructions carefully. The numbers below correspond to the lines on Form TMT-1. You **must** complete the entire application or it will be returned to you.

Line 2 — Enter the exact legal name of the business. The *legal name* is the name in which the business owns property or acquires debt. A corporation's *legal name* is the name that appears on its certificate of incorporation. A limited liability company's *legal name* is the name that appears on its articles of organization. If the business is a partnership, or a limited liability partnership, the *legal name* is the name that appears on its partnership agreement. The *legal name* of a sole proprietorship is the name of the individual owner of the business.

Line 4 — If licensed under the International Fuel Tax Agreement (IFTA), enter your base jurisdiction (state or province). If not licensed under IFTA, enter **none**.

Line 5 — Enter the trade name of the business, including assumed name, if any, under which you have an established account or (if a new applicant) the name under which you wish your account to be established and under which tax returns will be filed.

Lines 7 and 8 — For foreign addresses, enter the information in the following order: city, province or state, and then country. Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Line 11 — Mark an **X** in the appropriate box to show whether the applicant is an individual (sole proprietor), corporation, partnership, limited liability company (LLC), limited liability partnership (LLP), or other. Describe fully if the *Other* box is marked.

Line 12 — Enter the name, title, social security number, and resident address of each principal corporate officer, partner, member of a limited liability company or partnership (LLC/LLP), or individual owner. (Include also an executor, administrator, receiver, trustee, or other fiduciary.)

Line 13 — Leased vehicles - enter the manufacturer's serial number, owner's name, federal employer identification number (FEIN) or social security number (SSN), and home address.

Line 14 — Enter the address where fuel and mileage records are maintained. If the records are maintained by an agent or representative, include the name and telephone number of the agent or representative.

Line 15 — If you want to authorize another person (third-party designee) to discuss this tax return with the New York State Tax Department, mark an **X** in the *Yes* box in the *Third-party designee* area of your return. Also **print** the designee's name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, **print** the preparer's name in the space for the designee's name and enter the preparer's phone number in the

space for the designee's phone number. You do not have to provide the other information requested. If you do not want to authorize another person, mark an **X** in the *No* box.

This application must be signed by the owner, partner, or corporate officer assuming responsibility for the validity of the information it contains.

Line 16

List all motor vehicles, including any automobile, truck, tractor, or other self-propelled device and, in the case of an automotive fuel carrier, any trailer, semitrailer, or other device drawn thereby, having a gross weight of more than 18,000 pounds; and, if under the unloaded weight method of tax reporting, any truck having an unloaded weight of more than 8,000 pounds or any tractor having an unloaded weight of more than 4,000 pounds that is used on the public highways (excluding vehicles used on fixed rails or tracks). Enter the appropriate information about each vehicle in the spaces provided.

List additional vehicles on Form TMT-1.1, *Continuation Sheet for Application for Highway Use Tax and/or Automotive Fuel Carrier Certificates of Registration*.

Column A — 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 serial number of the vehicle. You must enter the **entire** number. This number 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 nonbusiness purposes. Also, do not list buses that 1) are engaged only in the interstate or foreign transportation of passengers, 2) are subject to the U.S. Department of Transportation or any state agency regulating passenger transport, and 3) 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. For example, liquid propane gas (LPG), or compressed natural gas (CNG). Mark an **X** in the *None* box if the unit is not powered (AFC trailer).

Column G — The *unloaded weight* of the vehicle is the actual weight of the motor vehicle that includes all equipment necessary for the performance of the function of the vehicle as a vehicle (including a full fuel tank), necessary for the safety of the vehicle, permanently attached to the vehicle, used exclusively for the protection of the load carried by the vehicle, or used exclusively for loading or unloading of the vehicle.

Column H — The *gross weight* of a truck is the unloaded weight of the truck plus the weight of the heaviest load to be carried. However, if a truck operates in combination with a trailer or other attached device(s), even if the combination is used only on an occasional basis, the gross weight of the truck-trailer combination is the unloaded weight of the truck and the heaviest combined weight of the trailer or other attached device(s) and the weight of the maximum load to be carried.

The gross weight of a tractor pulling one or more trailers or other devices, even if only on an occasional basis, is the unloaded weight of the tractor plus the unloaded weight of the heaviest trailer, semitrailer, dolly, or other device(s) to be drawn by the tractor, plus

the weight of the heaviest load (not including the weight of the driver and his helper) to be carried or drawn by the tractor.

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.

Note: The gross weight of a tow-truck is the same as its unloaded weight. A tow-truck is not deemed to be operating in combination with the vehicle it pulls. However, a tow-truck that fully supports a vehicle on its flat bed would have to include this weight as a load in its gross weight.

Column I — Enter **O** for owned or **L** for leased. If the lease or other agreement is for 30 days or less and the owner (lessor) already has a certificate for the vehicle, the carrier (lessee) does not have to get a certificate. However, if the lease or agreement covers a period of more than 30 consecutive days, the lessee must get a certificate unless the lessee will operate the vehicle for 10 days or less in the 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 certificate(s), enter it in this column.

Column K — You are **required** to enter the state and license plate number of the motor vehicle. In the first two spaces provided, enter the abbreviation of the state or Canadian province. If you have applied for a permanent plate number for the vehicle and have yet to receive it, complete the first two spaces and enter **Applied for** for the vehicle in question. When the permanent plate number is received, you may go to www.oscar.state.ny.us to update your information.

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.

Where to file

Mail your application and payment to:

**NYS TAX DEPARTMENT
HUT/IFTA APPLICATION DEPOSIT UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-0163**

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M.
(eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): 1 800 634-2110



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.