



# Instructions for Form TMT-1

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

### 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 obtain your HUT credentials online.
- Otherwise, use Form TMT-1 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](http://www.oscar.ny.gov) to obtain your credentials immediately.
- Otherwise, use Form TMT-1.

### Line instructions

We will return incomplete and incorrect applications to you. Please 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 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](http://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 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** — 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 box on line 10 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 (518) 457-5735, before mailing this application.

**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 you *must* 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 ID 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' NY State tax records. Without a power of attorney, Tax Department employees are prohibited from discussing the business' 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** — 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)

Employees not listed above, or agents, services, accountants or any other representative must attach a power of attorney authorizing them to act on the business' 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 \$15. This is the amount due. 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-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 Certificate 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 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 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 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** — 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 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 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 certificate(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.**

**If you have a temporary plate or temporary registration document**, enter the state/province, but leave the plate number blank and mark an **X** in the box in column L. You must provide the permanent plate number within 90 days via the OSCAR Web site (at [www.oscar.ny.gov](http://www.oscar.ny.gov)), or by mail.

**Column L** — Mark an **X** in the box in column L if you have a temporary plate or registration document.

### Where to file

Mail your payment and application to:

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

### 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

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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

### Need help?



**Internet access: [www.tax.ny.gov](http://www.tax.ny.gov)**  
(for information, forms, and publications)



**Miscellaneous Tax Information Center:** (518) 457-5735

To order forms and publications: (518) 457-5431



**Text Telephone (TTY) Hotline**  
(for persons with hearing and  
speech disabilities using a TTY): (518) 485-5082