



Filing Requirements for Highway Use Tax

Introduction

If you have been issued a highway use tax (HUT) or automotive fuel carrier certificate of registration (C of R) you must file a HUT return even if no tax is due, or even if another person will pay any tax due on the use of the vehicle operated under the C of R. Note: This does not apply to a highway use tax trip C of R requested when a carrier will only occasionally operate a motor vehicle in New York State (see [TB-HU-116](#), *Certificate of Registration - Trip Certificate*).

There are two ways to file:

Web File:

You may [Web File your HUT return](#).

Benefits include:

- automatic calculation of amounts due,
- direct payment from your bank account, and
- instant confirmation.

View a [demo](#) to see how easy it is.

File by mail:

You may file a paper tax return using [Form MT- 903](#), *Highway Use Tax Return*.

For more information regarding vehicles subject to HUT, requirements for registration, and excluded and exempt vehicles, see Tax Bulletins:

- *An Introduction to Highway Use Tax* ([TB-HU-40](#));
- *Certificate of Registration* ([TB-HU-115](#));
- *Certificate of Registration – Trip Certificate* ([TB-HU-116](#));
- *Excluded and Exempt Vehicles – Highway Use Tax* ([TB-HU-245](#)); and
- *How to Determine Your Highway Use Tax* ([TB-HU-360](#)).

When to file and pay

You must file a HUT return and pay tax due on a quarterly basis, starting with the calendar quarter when you began operations in New York State unless notified by the tax department of a different filing requirement (see *Filing period changes* below).

The periods and due dates for **quarterly** filing are:

Reporting quarter	Due date
January through March	April 30
April through June	July 31
July through September	October 31
October through December	January 31 (following year)

Filing period changes

After filing quarterly for a calendar year, your filing period may change based on your total HUT liability for the preceding calendar year.

If your total HUT liability for the preceding calendar year was:

- more than \$1,200 but not more than \$12,000, you must continue to file **quarterly**,
- more than \$12,000, you will be reclassified as a **monthly** filer,
- \$1,200 or less and you were subject to HUT for the **entire** preceding calendar year, you will be reclassified as an **annual** filer.

These filing frequency thresholds are effective for taxable periods beginning on or after January 1, 2022. For information on how often a HUT return must be filed for taxable periods beginning **prior** to January 1, 2022, see [Form MT-903-I, Instructions for Form MT-903 Highway Use Tax Return](#).

The Tax Department will annually review your total HUT liability for the preceding calendar year and notify you if your filing frequency requirements have changed.

Returns are due by the last day of the month following each reporting period.

Leased vehicles

Generally, HUT is imposed on you as the carrier. If you are not the owner of the motor vehicle, both you and the owner may be held liable for payment of any tax due. You must file a HUT return, whether you are the owner (lessor) or carrier (lessee), if you have been issued a C of R. This applies even if:

- no tax is due, or
- another person will pay any tax due on the use of the vehicle operated under the C of R.

If the owner of the vehicle has a C of R and leases the vehicle during the reporting period to a carrier (lessee) who operates it under the owner's certificate, the owner must report the motor vehicle and mileage on their tax return.

If the owner of the vehicle has a C of R and leases the vehicle during the reporting period to a carrier (lessee) who operates it under their certificate, the owner must indicate:

- that the carrier (lessee) will report the motor vehicle and mileage on their tax return (but the owner must file a HUT return and list the motor vehicle), and
- the motor vehicle will be reported by another. The carrier (lessee) reports the motor vehicle and mileage on their tax return.

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 505, 506, 507, and 508