



Claim for Highway Use Tax (HUT) Refund

Tax Law - Article 21, Section 513

Type or print in ink.

Type or print in ink.				For office use only	
Employer identification number	or	Social security number	Date	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	

A highway use tax refund must be filed within four years from the due date of the tax return or within four years of any erroneous payment. Reason for refund of highway use tax (mark an X in the box(es) that apply):

- Form MT-927, Highway Use Tax (HUT) Overpayment/Credit Adjustment Notice (Enter the refund amount on line 2 below and enclose a copy of Form MT-927.)
- Permit and sticker fees paid in error (Explain below, complete the Refund summary below, and enclose the duplicate permits and stickers.)
- Highway use tax paid in error (Explain below, complete the Refund summary below, and enclose amended tax returns.)
- Other (Explain below, complete the Refund summary below, and enclose amended tax returns.)

Explanation for boxes, 2, 3, and 4 (attach additional sheets if necessary)

Refund summary (attach additional sheets if necessary)

Tax period/permit number	Amount originally paid	Corrected amount	Refund claimed
1 Total (add the Refund claimed column amounts)			1. \$
2 Amount from Form MT-927			2. \$
3 Total refund claimed (add lines 1 and 2).....			3. \$

I hereby certify that the above claim is just, true, and correct, that no part thereof has been paid or will be claimed on any subsequent tax returns; and that amount is actually due and owing. I make these statements with the knowledge that willfully issuing a document known to be false or fraudulent as to any material matter is a felony under section 1815(b) of the Tax Law and a misdemeanor under section 210.45 of the Penal Law, punishable by a fine up to \$50,000 for an individual or \$250,000 for a corporation.

Date	Signature	Official title	Telephone number ()
Date	Print or type name of paid individual or firm preparing this return		Signature of individual preparing this return
Paid preparer's ID number		Paid preparer's mailing address	Preparer's telephone number ()

Mail to: **NYS TAX DEPARTMENT**
TTTB/FACTS
W A HARRIMAN CAMPUS
ALBANY NY 12227

General information

Use this form to claim a refund of the highway use tax. Your claim for refund must be filed within four years from the due date of the return (Form MT-903, *Highway Use Tax Return*) in which the credit was accrued, or within four years of any erroneous payment. For example, a claim for refund of a credit accrued in the monthly period ending January 31, 2005 (due February 28, 2005), must be filed on or before February 28, 2009. A claim for refund of a credit accrued in the quarterly period ending March 31, 2005 (due April 30, 2005), must be filed on or before April 30, 2009. In the case of a credit accrued in the yearly period ending December 31, 2005 (due January 31, 2006), a claim for refund must be filed on or before January 31, 2010. In the case of an erroneous payment made on August 17, 2005, a claim for refund must be filed on or before August 17, 2009.

You must submit amended Forms MT-903 (or MT-903-MN) for all claims for highway use tax refunds except for refunds for credits shown on Form MT-927, *Highway Use Tax (HUT) Overpayment/Credit Adjustment Notice*, and for payment for duplicate permits. You can obtain Form MT-903-MN, *Highway Use Tax Return*, from our Web site www.nystax.gov or by calling 1 800 462-8100 (from areas outside the U.S. and Canada, call 1 518 485-6800).

Instructions

Mark an **X** in the appropriate box(es) to indicate the reason for the refund.

Box 1 — *Form MT-927, Highway Use Tax (HUT) Overpayment/Credit Adjustment Notice*, if you are claiming a refund of a credit shown on Form MT-927 that will not be used on subsequent returns. Enter the amount of refund on line 2 of the *Refund summary*. Enclose a copy of Form MT-927.

Box 2 — *Permit and sticker fees*, if you paid for and received duplicate permits and stickers in error. Explain how you received duplicate permits in the *Explanation* area. Enter the information about the permits in the *Refund summary*.

Box 3 — *Highway use tax paid in error (see examples below)*

Example: Carrier exempt, if you are exempt from the highway use tax. Explain why you are exempt in the *Explanation* area and complete the *Refund summary*. For a complete list and explanation of the exemptions, see *Publication 538, A Guide to Highway Use Tax and Other New York State Taxes for Carriers*. Enclose amended tax returns.

Example: Vehicle excluded, if the vehicle is excluded from the highway use tax. Describe your vehicle and indicate which type of excluded vehicle it falls under in the *Explanation* area and complete the *Refund summary*. For a complete list and explanation of the exclusions, see *Publication 538, A Guide to Highway Use Tax and Other New York State Taxes for Carriers*. Enclose amended tax returns.

Example: Calculation errors, if you made any calculation errors on your return(s). Explain the calculation errors in the *Explanation* area and complete the *Refund summary*. Enclose amended tax returns.

Box 4 — *Other*, if you believe you should receive a refund. 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, he or she is required to sign and date the claim and provide his or her identification number, mailing address, and telephone number.

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 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

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 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.