

New York State Department of Taxation and Finance
Schedule for Fuel Use Tax

Taxpayer ID Number	Name	Period covered by schedule
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If you are an IFTA filer and all fuel use is reported on an IFTA return, do not complete or attach Form MT-903-FUT.

If you checked one of the boxes in Section II, Fuel Use Tax, of Form MT-903, do not complete or attach Form MT-903-FUT.

Otherwise, please follow the instructions on the back. Be sure to enter the amount from line 13 of Form MT-903-FUT on line 5 of Form MT-903. Keep one copy of this schedule for your records.

		(a) Motor fuel other than diesel		(b) Diesel fuel	
1. Total miles traveled everywhere	1				
2. Total miles traveled in New York State (including Thruway miles)	2				
3. Ratio (divide line 2 by line 1; carry to the nearest .0001)	3				
4. Fuel used in operations everywhere (enter whole gallons only)	4		Gals.		Gals.
5. Fuel used in New York State (multiply line 3 by line 4; enter whole gallons only)	5		Gals.		Gals.
6. Fuel purchased "tax paid" in New York State (enter whole gallons only)	6		Gals.		Gals.
7. a. If line 5 is more than line 6, enter difference here (see lines 8a and 8b)	7a		Gals.		Gals. Tax
b. If line 6 is more than line 5, enter difference here (see lines 9a and 9b)	7b		Gals.		Gals. Cr.

Tax due on fuel used in New York State but not purchased in New York State				Tax Due Totals	
8. a. Motor fuel other than diesel (multiply line 7a, col. a by <input type="text"/> , or by <input type="text"/>)	8a				
b. Diesel fuel (multiply line 7a, col. b by <input type="text"/> , or by <input type="text"/>)	8b				
c. Total tax (add lines 8a and 8b)	8c				Tax

Credit for tax paid on fuel purchased in New York State but used outside the state				Credits Accrued Totals	
9. a. Motor fuel other than diesel (multiply line 7b, col. a by <input type="text"/> , or by <input type="text"/>)	9a				
b. Diesel fuel (multiply line 7b, col. b by <input type="text"/> , or by <input type="text"/>)	9b				
c. Total credit (add lines 9a and 9b)	9c				Cr.

Fuel Use Tax Summary				Fuel Use Tax	
10. Credit accrued this period (if line 8c (tax) is less than line 9c (credit), subtract line 8c from line 9c)	10				Cr.
11. Tax due this period (if line 9c (credit) is less than line 8c (tax), subtract line 9c from line 8c)	11				Tax
12. Amount of prior credit applied to tax due:					
a. Prior fuel use tax credits applied to tax due	12a				
b. Prior truck mileage tax overpayments applied to tax due	12b				
c. Total prior credits/overpayments applied to tax due (add lines 12a and 12b) (attach MT-927)	12c				Cr.
13. Fuel use tax due (subtract line 12c from line 11)	13				Tax

Transfer the line 13 amount to line 5, Form MT-903.

The rates used for lines 8a, 8b, 9a and 9b are established by the Commissioner of Taxation and Finance for each period. To get the rates for any particular filing period, **call the Business Tax Information Center at 1 800 972 1233. Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.** These rates are composed of three components: the petroleum business tax component, the sales tax component, and the motor fuel tax or the diesel motor fuel tax component.

Instructions for Completing MT-903-FUT

General Information - Carriers must report vehicles that are subject to the fuel use tax either on Schedule MT-903-FUT or on their IFTA (International Fuel Tax Agreement) tax return filed with their base jurisdiction. The following vehicles are subject to the fuel use tax:

- motor vehicles that have two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; or
- motor vehicles that have three or more axles regardless of weight; or
- motor vehicles that are used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

See Publication 538, *Guide to Highway Use Taxes and Other New York State Taxes for Carriers*, for a list of the vehicles exempt in New York State from the fuel use tax.

A carrier that operates a vehicle subject to the fuel use tax, but not subject to IFTA, must report the vehicle on Schedule MT-903-FUT.

A carrier that operates a vehicle in two or more IFTA jurisdictions must get an IFTA license if the vehicle is subject to the fuel use tax in any of the IFTA jurisdictions in which the vehicle operates. A carrier that operates a vehicle under an IFTA license should report the vehicle on its base jurisdiction's IFTA tax return.

Line 1 - Enter the total miles traveled both inside and outside New York State by vehicles that entered the state during the reporting period. Include mileage traveled by tractors with no trailers. Use whole miles.

Line 2 - Enter the total miles traveled in New York State by vehicles during the reporting period. Include mileage traveled by tractors with no trailers, and mileage on the New York State Thruway. Use whole miles.

Line 3 - Divide line 2 by line 1, and enter the decimal ratio. Carry to the nearest four decimal places (e.g., .0001).

Line 4 - Enter the total gallons of fuel used in operations both in and outside New York State by vehicles that entered the state during the reporting period. Use whole gallons.

Line 5 - Multiply the number of gallons on line 4 by the ratio on line 3, and enter the result. This is the number of gallons used in operations in New York State. Use whole gallons.

Line 6 - Enter the total number of gallons of fuel purchased tax paid (fuel upon which New York State sales and fuel taxes have been paid) in New York State during the reporting period for use in operations both in and outside this state. Tax-paid fuel does not include fuel sold to another entity, fuel put into a vehicle that is being reported by another (e.g., leased vehicle), or fuel that has not been transferred to the fuel tanks of motor vehicles. Use whole gallons only.

Line 7a - If line 5 is greater than line 6, subtract line 6 from line 5. If line 6 is equal to or more than line 5, enter "0."

Line 7b - If line 6 is greater than line 5, subtract line 5 from line 6. If line 5 is equal to or more than line 6, enter "0."

If you maintain substantiating records, see Calculating Alternative Rates for lines 8a, 8b, 9a, and 9b.

Line 8a - Multiply line 7a, column (a), by the tax rate provided by the Business Tax Information Center, and enter the result.

Line 8b - Multiply line 7a, column (b), by the tax rate provided by the Business Tax Information Center, and enter the result.

Line 8c - Add lines 8a and 8b.

Line 9a - Multiply line 7b, column (a), by the tax rate provided by the Business Tax Information Center, and enter the result.

Line 9b - Multiply line 7b, column (b), by the tax rate provided by the Business Tax Information Center, and enter the result.

Line 9c - Add lines 9a and 9b.

Line 10 - If line 8c is less than line 9c, subtract line 8c from line 9c. The balance is the credit accrued this reporting period, and may be carried forward and applied against any fuel use tax liability accrued within the following 2 years. You may apply for a refund of this credit by filing Form MT-907, *Claim for Fuel Use Tax Refund*, within 25 months from the end of the reporting period covered by this report.

Line 11 - If line 9c is less than line 8c, subtract line 9c from line 8c. This is the tax due this period.

Line 12a - If you have prior fuel use tax credit, enter the amount needed to satisfy any fuel use tax liability shown on line 11. Include only fuel use tax credits for which you have not filed a claim for refund. Fuel use tax credits may be applied against any fuel use tax liability on returns covering a period that falls wholly within the following two years.

Line 12b - If you have a prior unused truck mileage tax overpayment, enter the amount needed to satisfy any fuel liability shown on line 11 less the amount of prior fuel use tax credits entered on line 12a. Truck mileage tax overpayments expire 2 years from the date of the overpayment.

Line 12c - Add lines 12a and 12b.

Line 13 - Subtract line 12c from line 11. This is the amount of fuel use tax due. If there is no fuel use tax due, enter "0" on this line. Transfer the line 13 amount to line 5 of Form MT-903, *Highway Use Tax Return*.

Calculating Alternative Rates

If you maintain substantiating records, you may compute the sales tax components for diesel and other motor fuel based on the average price per gallon of these fuels used during the reporting period instead of using the prevailing price sales tax component included in the tax and credit rates shown on the return. To compute the sales tax components separately for diesel and other motor fuel:

1. Determine the total cost of fuel used during the reporting period, including federal, state and local taxes, but not including state or local sales taxes or any other taxes upon which state and any local sales tax is not computed. For example, in New York State the diesel motor fuel tax and the motor fuel tax are not included in the total cost of fuel.
2. Divide this amount by the total number of gallons of fuel you used in your operations (either in or outside New York State) to arrive at the average price per gallon.
3. Compute the sales tax component by multiplying the average price per gallon by 7% (rounding to the nearest tenth of a cent; e.g., $.08753 = .088$).
4. Subtract the sales tax component included in the tax/credit rate provided by the Business Tax Information Center, and add the sales tax component that you computed.

If the rates you calculated are different from the preprinted rates on lines 8a, 8b, 9a, or 9b, indicate your rates in the boxes on the corresponding line, and use them in computing your fuel use tax liabilities and credits.