



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 (mm/dd/yyyy)	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 claim must be filed within four years from the due date of the tax return or within four years of any erroneous payment. Indicate the reason for refund of highway use tax (mark an X in the box(es) that apply) and complete the Refund summary and Certification below:

1. Form MT-927, Highway Use Tax (HUT) Overpayment Adjustment Notice (Enter the refund amount on line 2 below and enclose a copy of Form MT-927.)
2. Certificate of Registration (C of R) and decal fees paid in error (Explain below, complete the Refund summary below, and enclose the duplicate C of R(s) and decal(s).)
3. Highway use tax paid in error
 - 3a. If an amended tax return is filed on **paper**, explain below, complete the Refund summary below, and enclose a copy of your amended tax return.
 - 3b. If an amended tax return is filed using **Web File**, enter the confirmation number: _____ and complete the Refund summary below:
4. 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/C of R 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.

Certification: I certify that the above claim is true, complete, and correct, and that no material information has been omitted. I file these returns with the knowledge that willfully providing false or fraudulent information with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Authorized person	Printed name of authorized person		Signature of authorized person		Official title	
	E-mail address of authorized person			Telephone number ()		Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)			Firm's EIN		Preparer's PTIN or SSN
	Signature of individual preparing this return		Address		City	State ZIP code
	E-mail address of individual preparing this return			Preparer's NYTPRIN		Date

Mail to: **NYS TAX DEPARTMENT
TDAB/FACCTS
W A HARRIMAN CAMPUS
ALBANY NY 12227**

General information

Use Form DTF-406 to request a refund of the highway use tax for:

- a credit overpayment shown on Form MT-927, *Highway Use Tax (HUT) Overpayment Adjustment Notice*,
- a duplicate payment made for a certificate of registration, and
- an overpayment shown on your amended Form MT-903, *Highway Use Tax Return*.

Your claim for refund must be filed within four years from the due date of the return (Form MT-903) on which the credit was accrued, or within four years of any erroneous payment. (**Note:** When the due date falls on a Saturday, Sunday, or legal holiday, the claim for refund may be filed on the next business day.)

Examples: A claim for refund of a credit accrued in the monthly period ending January 31, 2012 (due February 28, 2012), must be filed on or before February 29, 2016. A claim for refund of a credit accrued in the quarterly period ending March 31, 2012 (due April 30, 2012), must be filed on or before May 2, 2016. In the case of a credit accrued in the yearly period ending December 31, 2012 (due January 31, 2013), a claim for refund must be filed on or before January 31, 2017. In the case of an erroneous payment made on August 17, 2012, a claim for refund must be filed on or before August 17, 2016.

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 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 – Certificate of Registration (C of R) and decal fees, if you paid for and received duplicate C of R(s) and decal(s) in error. Explain how you received duplicate C of R(s) in the *Explanation* area. Enter the information about the C of R(s) in the *Refund summary*.

Box 3 – If you paid the highway use tax in error. Examples are carrier exempt, vehicle excluded, or calculation error. Explain in the *Explanation* area and complete the *Refund summary*.

- If you are exempt from the highway use tax, explain why you are exempt.
- If your vehicle is excluded from highway use tax, describe your vehicle and indicate which type of excluded vehicle it is.
- If you made any calculation errors on your return, explain them.

3a – If you filed your amended highway use tax return (Form MT-903) **on paper**, submit a copy of your amended return with Form DTF-406.

3b – If you filed your amended highway use tax return using **Web File**, enter the confirmation number given to you at the time of filing. Do not send a copy of your amended return.

Note: If you are not using **Web File**, you can get Form MT-903 from the Tax Department's Web site or by phone. See *Need help?*

Box 4 – *Other*, if you believe you should receive a refund for a reason not related to boxes 1 through 3. 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, see *Paid preparer* below.

Paid preparer

If you pay someone to prepare Form DTF-406, the paid preparer must also sign it and fill in the other blanks in the paid preparer's area. If someone prepares Form DTF-406 for you and does not charge you, that person should not sign it.

Note to paid preparers – When signing Form DTF-406, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available on our Web site.) You must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at www.irs.gov.) You must also enter your firm's employer identification number (EIN), if applicable.

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?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

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



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, call the information center.