



# Instructions for Form MT-903

## Highway Use Tax Return

# MT-903-I

(5/15)

See our new highway use tax bulletins at [www.tax.ny.gov](http://www.tax.ny.gov). The bulletins provide information to help motor carriers operating in New York State comply with their highway use tax obligations.

### Who must file

You must file Form MT-903, *Highway Use Tax Return*, if you have been issued a certificate of registration (certificate) or if you operate a motor vehicle (as defined in Tax Law Article 21) in New York State.

Form MT-903 is filed monthly, annually, or quarterly, based on the amount of the previous full calendar year's total highway use tax liability:

- Monthly - more than \$4,000
- Annually - \$250 or less (with Tax Department approval)
- Quarterly - all others, including carriers not subject to tax in the preceding calendar year

You may request a change of filing status based on your previous year's liability. Submit your request to: NYS Tax Department, Miscellaneous Tax - Highway Use, W A Harriman Campus, Albany NY 12227-0863. Be sure to include your taxpayer identification number with your request.

### Final return

If you are permanently discontinuing your business for highway use tax purposes and filing a final return, write **Final return** on the top of the return, and mail your HUT and/or AFC Certificates of Registration (Form TMT-7 or TMT-7.1) and decals to: NYS Tax Department, HUT Registration Unit, W A Harriman Campus, Albany, NY 12227-0863.

It is important that you contact us (see *Need help?*) to make sure there are no other delinquencies and/or bills associated with your tax account(s). Filing a final return does not cancel delinquencies or bills.

### Amended returns

If you need to file an amended return, use Form MT-903-MN (see *Need help?*). When completing the return, be sure to enter the correct figures for the period (not the difference between the figures previously reported and the correct figures). Write **Amended** on the return and attach an explanation of the changes to the return.

### Change of business information

If you only need to report an address change, the fastest and easiest way is online. Visit our Web site (see *Need help?*) and select the option to change your address. You can also use Form DTF-96, *Report of Address Change for Business Tax Accounts*, and attach it to your return. To change any other business tax account information (as well as your address), file Form DTF-95, *Business Tax Account Update*. If you need either form, or any other form, see *Need help?*

### When to file

Form MT-903 is due by the last day of the month following the end of the reporting period. The Tax Department will use the postmark date as the filing date for returns and payments.

### Where to file

Mail Form MT-903 to:

**NYS TAX DEPARTMENT  
RPC - HUT  
PO BOX 15166  
ALBANY NY 12212-5166**

**Private delivery services** – See Publication 55, *Designated Private Delivery Services*.

### General instructions

If you have had no activity in New York State for this period, mark an **X** in the appropriate box and enter **0** on line 3. Complete the certification box and follow the mailing instructions above.

Enter in the appropriate boxes on the front of the return the total taxable miles traveled in New York State for this period by all vehicles, and the total miles (including New York State Thruway miles) traveled in New York State for this period by all vehicles.

If highway use tax is due, you must first complete Schedule 1 or Schedule 2, or both, on the back of the form to calculate the amount of tax due.

Do not report mileage traveled on the toll-paid portion of the New York State Thruway, or mileage traveled by buses or other exempt or excluded vehicles. For a definition of exempt vehicles, see Publication 538, *A Guide to Highway Use Tax and Other New York State Taxes for Carriers*.

Schedule 1 is used to calculate the tax due on all miles traveled in New York State (except those miles traveled on the toll-paid portion of the Thruway). You must also exclude miles that should be included for tax calculation on Schedule 2.

Schedule 2 is used to calculate the tax due on the mileage of trucks and tractors that are used **almost exclusively** in the month to transport:

- boltwood (short sections of logs, six feet long or less, to be sawed or cut, that are commonly used for specialized items, as in the case of the wood-turnery industry),
- logs (unshaped timber over six feet long, ready for sawing, and commonly used for making lumber),
- pulpwood (wood for pulp commonly used in making paper),
- woodchips (small, usually thin, flat pieces of wood cut, struck, or flaked, that are commonly used in making composition board and pulp) and
- raw, unprocessed milk in bulk.

Exclude miles traveled on the toll-paid portion of the Thruway. You may use this schedule only if you have **three or fewer** trucks or tractors that qualify. If you have **more than three** trucks or tractors that qualify, all mileage must be included on Schedule 1.

*Almost exclusively* means 90% or more of a motor vehicle's monthly New York State laden miles, whether operated alone or in combination, are used for one of the purposes described. If you use a motor vehicle for more than 10% of the motor vehicle's New York State laden miles during any month for any other purpose, all mileage traveled in New York State (except the toll-paid Thruway mileage) must be reported on Schedule 1. The determination must be made on a monthly basis even if you file quarterly or annually. For example, if a truck is used almost exclusively for a Schedule 2 use one month, and is used only 50% of the time for a Schedule 2 use the next month, you would have to include the truck on both schedules if you were filing quarterly. You would, of course, divide the mileage according to the monthly use.

*Laden miles* are those traveled by a vehicle with a load or any part of a load.

### Methods for computing highway use tax

When you file your first return for the calendar year, you must choose one of the following methods to compute your tax:

- gross weight method (straight line option or heaviest weight option), or
- unloaded weight method.

You **must** use this method in computing your tax for each return filed during the year. You may **not** change the method selected. The method must be used for all of your vehicles.

The method you choose should be based on your particular operations. One method may be more economical or convenient for you. For information about record-keeping requirements for each of the methods, see Publication 538.

All weights should be reported in pounds.

**Note:** Referenced Tables 1 through 10 are at the end of these instructions.

### Gross weight method

If you use the gross weight method, you must use it for every truck and tractor with a gross weight of more than 18,000 pounds operating on New York State public highways during the reporting period. (The gross weight of a tow truck does not include the weight of any disabled vehicle it pulls.)

You may use either the straight line option or the heaviest weight option for any tax period of a calendar year in which you use the gross weight method. You must use the same option for all trucks and tractors required to be included in the return. The election to use the heaviest weight option is irrevocable for any tax period in which it has been used.

## Straight line option using the gross weight method

### Schedule 1

**Column A** – List the current certificate number of each truck and each tractor you operated on New York State public highways during the reporting period. List the motor vehicles in the following order:

1. List all tractors with a gross weight of more than 18,000 pounds. Enter the certificate number of a tractor twice if it operates in New York State both with and without a trailer or other attached device.
2. List all trucks with a gross weight, alone or in combination, of more than 18,000 pounds. Enter the certificate number of a truck twice if it operates in New York State both with and without a trailer or other attached device, and if its gross weight, both alone and in combination, is more than 18,000 pounds.
3. List tractors and trucks with a gross weight of more than 18,000 pounds on which you are paying the tax if certificates were issued to another carrier. Identify this group by writing **motor vehicles operated on certificates of others**.

Do not include on the list the following motor vehicles:

1. Motor vehicles whose entire mileage is reported on Schedule 2.
2. Motor vehicles that incurred no tax. Account for them by writing **other motor vehicles incurred no tax**.
3. Motor vehicles for which the tax will be paid by others. Account for them by writing **other motor vehicles will be reported by others**.

If you are listing a vehicle on both Schedule 1 and Schedule 2, be sure to allocate the mileage to the appropriate schedule, so you will not be taxed twice or taxed at the wrong rate.

**Column B** – Enter the gross weight shown on the certificate for each vehicle in column A except:

- Enter **0** for an unladen tractor that operated alone.
- Enter the gross weight of a truck only, when operated without a trailer. The *gross weight of a truck only* is the heaviest weight at which the truck will be operating on New York State public highways when operated without a trailer.

**Column C** – Enter the unloaded weight shown on the certificate for each vehicle listed in column A, except a truck-trailer combination if both were unladen (enter the unloaded weight of the truck plus the unloaded weight of the heaviest trailer drawn by the truck).

**Column D** – Enter the total laden non-Thruway miles traveled in New York State by each vehicle in column A. Include miles for excluded vehicles when used in a non-excluded manner.

**Column E** – Determine the rate for each vehicle based on its gross weight in column B using Table 1, *Laden non-Thruway miles - Tractors and trucks*.

**Column G** – Enter the total unladen non-Thruway miles traveled in New York State by each vehicle listed in column A.

**Column H** – Determine the rate for each vehicle based on its unloaded weight entered in column C using Table 2, *Unladen non-Thruway miles - Tractors (with trailers)*, or Table 3, *Unladen non-Thruway miles - Trucks (alone or with trailers) - Tractors (without trailers)*.

### Schedule 2

**Column J** – List the current certificate numbers of motor vehicles used almost exclusively in a month covered by this tax return to transport boltwood, logs, pulpwood, wood chips, or bulk raw milk on New York State public highways, but only if you operated three or fewer such vehicles in the month.

- If a tractor operates in New York State both with and without a trailer or other attached device, with a gross weight of more than 18,000 pounds, enter the certificate number of the tractor twice.
- If a truck operates in New York State both with and without a trailer or other attached device, and its gross weight, both alone and in combination, is more than 18,000 pounds, enter the certificate number of the truck twice.

**Column K** – Enter the gross weight shown on the certificate for each vehicle listed in column J except:

- Enter **0** for an unladen tractor that operated alone.
- Enter the gross weight of a truck only, when operated without a trailer. The *gross weight of a truck only* is the heaviest weight at which the truck will be operating on New York State public highways when operated without a trailer.

**Column L** – Enter the unloaded weight shown on the certificate for each vehicle listed in column J, except a truck-trailer combination if both were

unladen (enter the unloaded weight of the truck plus the unloaded weight of the heaviest trailer drawn by the truck).

**Column M** – Enter the total laden non-Thruway miles traveled in New York State by each vehicle listed in column J.

**Column N** – Determine the rate for each vehicle based on its gross weight in column K using Table 6, *Laden non-Thruway miles - Tractors and trucks*.

**Column P** – Enter the total unladen non-Thruway miles traveled in New York State by each vehicle listed in column J.

**Column Q** – Determine the rate for each vehicle based on its unloaded weight entered in column L using Table 7, *Unladen non-Thruway miles - Tractors (with trailers)*, or Table 8, *Unladen non-Thruway miles - Trucks (alone or with trailers) - Tractors (without trailers)*.

## Heaviest weight option using the gross weight method

### Schedule 1

**Column A** – List the current certificate numbers of the trucks and tractors with the heaviest gross weight and the trucks and tractors with the heaviest unloaded weight that you operated on New York State public highways during the reporting period. In determining the heaviest gross weight or the heaviest unloaded weight, take into account only the trucks, tractors, trailers, and other attached devices that were operated on New York State public highways during the reporting period for which you are reporting and paying the taxes. Do not list motor vehicles whose entire mileage should be reported on Schedule 2, and do not include mileage that should be included in Schedule 2.

List certificate numbers in the following order:

1. The truck with the heaviest gross weight (laden).
2. The tractor with the heaviest gross weight (laden).
3. The truck with the heaviest unloaded weight, if different from 1.
4. The unladen tractor in combination with the heaviest unloaded weight, if different from 2.
5. The tractor with the heaviest unloaded weight when operated without trailers.
6. The truck-trailer combination with the heaviest gross weight (unloaded weight of the truck plus the unloaded weight of the heaviest trailer or combination of trailers drawn by the truck, plus the heaviest load carried or drawn).
7. If different from 6, the truck-trailer combination with the heaviest unloaded weight (unloaded weight of the truck plus the unloaded weight of the heaviest trailer drawn by the truck).

**Column B** – Enter the gross weight of the truck with the heaviest gross weight (laden), the tractor with the heaviest gross weight (laden), and the truck-trailer combination with the heaviest gross weight listed in column A.

**Column C** – Enter the unloaded weight of the truck with the heaviest unloaded weight, the unladen tractor in combination with the heaviest unloaded weight, the tractor with the heaviest unloaded weight when operated alone, and the truck-trailer combination with the heaviest unloaded weight listed in column A.

**Column D** – Enter the total laden non-Thruway miles traveled in New York State by all vehicles in each category for which you made an entry in column B.

**Column E** – Determine the rate for each category of vehicle based on the gross weight of the vehicle entered in column B using Table 1, *Laden non-Thruway miles - Tractors and trucks*.

**Column G** – Enter the total unladen non-Thruway miles traveled in New York State by all vehicles in each category for which you made an entry in column C.

**Column H** – Determine the rate for each category of vehicle based on the unloaded weight entered in column C using Table 2, *Unladen non-Thruway miles - Tractors (with trailers)* or Table 3, *Unladen non-Thruway miles - Trucks (alone or with trailers) - Tractors (without trailers)*.

### Schedule 2

**Column J** – List the current certificate numbers of the trucks and tractors with the heaviest gross weight and the trucks and tractors with the heaviest unloaded weight that were used almost exclusively in a month covered by this tax return to transport boltwood, logs, pulpwood, wood chips, or bulk raw milk on New York State public highways, but only if you operated three or fewer such vehicles in the month. List the vehicles in the same order as for column A.

**Column K** – Enter the gross weight shown on the certificate for each vehicle listed in column J except:

- Enter **0** for an unladen tractor that operated alone.
- Enter the gross weight of a truck only, when operated without a trailer. The *gross weight of a truck only* is the heaviest weight at which the truck will be operating on New York State public highways when operated without a trailer.

**Column L** – Enter the unloaded weight shown on the certificate for each vehicle listed in column J, except a truck-trailer combination if both were unladen (enter the unloaded weight of the truck plus the unloaded weight of the heaviest trailer drawn by the truck).

**Column M** – Enter the total laden non-Thruway miles traveled in New York State by all vehicles in each category listed in column J.

**Column N** – Determine the rate for each category of vehicle based on its gross weight in column K using Table 6, *Laden non-Thruway miles - Tractors and trucks*.

**Column P** – Enter the total unladen non-Thruway miles traveled in New York State by each category of vehicle listed in column J.

**Column Q** – Determine the rate for each category of vehicle based on the unloaded weight entered in column L using Table 7, *Unladen non-Thruway miles - Tractors (with trailers)*, or Table 8, *Unladen non-Thruway miles - Trucks (alone or with trailers) - Tractors (without trailers)*.

### Unloaded weight method

If you elect the unloaded weight method, you must use it for every truck having an unloaded weight of over 8,000 pounds and every tractor having an unloaded weight of over 4,000 pounds operating on New York State public highways during the reporting period. Refer to *General instructions* for completing Schedules 1 and 2 .

### Schedule 1

**Column A** – List the current certificate number of each truck and tractor you operated on New York State public highways during the reporting period in the following order:

1. Trucks for which you hold certificates.
2. Tractors for which you hold certificates.
3. Trucks or tractors on which you are paying the tax if certificates were issued to another carrier. Identify this group by writing **motor vehicles operated on certificates of others**.

Do not include on the list the following motor vehicles:

1. Motor vehicles whose entire mileage is reported on Schedule 2.
2. Motor vehicles that incurred no tax. Account for them by writing **other motor vehicles incurred no tax**.
3. Motor vehicles for which the tax will be paid by others. Account for them by writing **other motor vehicles will be reported by others**.

If you are listing a vehicle on both Schedule 1 and Schedule 2 be sure to allocate the mileage to the appropriate schedule so you will not be taxed twice or taxed at the wrong rate.

**Column B** – Leave blank.

**Column C** – Enter the unloaded weight shown on the certificate for each vehicle listed in column A.

**Columns D through F** – Leave blank.

**Column G** – Enter the total non-Thruway miles traveled in New York State by each vehicle listed in column A.

**Column H** – Determine the rate for each vehicle based on its unloaded weight entered in column C using Table 4, *Non-Thruway miles - Trucks*, or Table 5, *Non-Thruway miles - Tractors*.

### Schedule 2

**Column J** – List the current certificate numbers of trucks and tractors used almost exclusively in a month covered by this tax return to transport boltwood, logs, pulpwood, wood chips, or bulk raw milk on New York State public highways, if you operated three or fewer such vehicles in the month. List the vehicles in the same order as for column A.

**Column K** – Leave blank.

**Column L** – Enter the unloaded weight shown on the certificate for each vehicle listed in column J.

**Columns M through O** – Leave blank.

**Column P** – Enter the total non-Thruway miles traveled in New York State by each vehicle listed in column J.

**Column Q** – Determine the rate for each vehicle based on its unloaded weight entered in column L using Table 9, *Non-Thruway miles - Trucks*, or Table 10, *Non-Thruway miles - Tractors*.

### Line instructions

**Line 1a** – Enter the amount of total tax from Schedule 1, line 14.

**Line 1b** – Enter the amount of total tax from Schedule 2, line 22.

**Line 2** – Enter the amount of any prior highway use tax overpayments. **Do not** enter more than the amount on line 1c. You may apply any unused portion of prior highway use tax overpayments against any highway use tax, penalty, or interest that may be due within four years from the date of the overpayment. For a refund of highway use tax overpayments, file Form DTF-406, *Claim for Highway Use Tax (HUT) Refund*, separately.

**Lines 4 and 5** – If you are filing your return late or not paying the full amount due, you owe interest and penalty. Interest rates are adjusted quarterly and compounded daily. You can estimate your penalty and interest by visiting our Web site and selecting *Online Tax Center*, or you may call and we will compute the penalty and interest for you (see *Need help?* below). Enter the penalty amount on line 4 and the interest amount on line 5.

### Certification

Sign and date the return and enter your official title and telephone number. Only the taxpayer or an authorized agent may sign the return.

If anyone other than an employee, owner, partner, or officer of the business is paid to prepare the return, see *Paid preparer's responsibilities* below.

**Paid preparer's responsibilities** – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You must enter a NYTPRIN or an exclusion code. Also, you **must** enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our Web site for more information about the tax preparer registration requirements.

### Fuel use tax (Tax Law Article 21-A)

If you are licensed under the International Fuel Tax Agreement (IFTA), you must pay the New York fuel use tax on your IFTA report filed with your base jurisdiction. If you are not required to be licensed under IFTA, and you operate on New York State public highways (including the Thruway) qualified motor vehicles that consume fuel purchased in New York on which the New York taxes have not been paid, you must file Form MT-903-FUT, *Fuel Use Tax Return*, to report and pay your fuel use tax obligation.

### Corporate carriers

A corporation in the trucking industry may be subject to franchise tax under Tax Law Article 9 or 9-A. See Publication 538 for more information.

### Tax rate tables for highway use tax

#### Schedule 1

If *gross weight method* was marked, use Tables 1, 2, and 3. If *unloaded weight method* was marked, use Tables 4 and 5.

#### Gross weight method

**Table 1**

Laden non-Thruway miles  
Tractors and trucks

Weight	Rate
18,001 to 20,000	\$0.0084
20,001 to 22,000	0.0098
22,001 to 24,000	0.0112
24,001 to 26,000	0.0126
26,001 to 28,000	0.0133
28,001 to 30,000	0.0140
30,001 to 32,000	0.0147
32,001 to 34,000	0.0154
34,001 to 36,000	0.0161
36,001 to 38,000	0.0168
38,001 to 40,000	0.0175
40,001 to 42,000	0.0182
42,001 to 44,000	0.0196
44,001 to 46,000	0.0210
46,001 to 48,000	0.0224
48,001 to 50,000	0.0238
50,001 to 52,000	0.0252
52,001 to 54,000	0.0266
54,001 to 56,000	0.0280
56,001 to 58,000	0.0294
58,001 to 60,000	0.0308
60,001 to 62,000	0.0322
62,001 to 64,000	0.0336
64,001 to 66,000	0.0357
66,001 to 68,000	0.0378
68,001 to 70,000	0.0399
70,001 to 72,000	0.0420
72,001 to 74,000	0.0455
74,001 to 76,000	0.0490
76,001 to 78,000	0.0518
78,001 to 80,000	0.0546
80,001 and over	add \$0.0028 per ton and fraction thereof

**Table 2**

Unladen non-Thruway miles  
Tractors (with trailers)

Weight	Rate
7,001 to 8,500	\$0.0084
8,501 to 10,000	0.0098
10,001 to 12,000	0.0112
12,001 to 14,000	0.0126
14,001 to 16,000	0.0133
16,001 to 18,000	0.0140
18,001 and over	add \$0.0007 per ton and fraction thereof

**Table 3**

Unladen non-Thruway miles  
Trucks (alone or with trailers)  
Tractors (without trailers)

Weight	Rate
18,001 to 20,000	\$0.0084
20,001 to 22,000	0.0098
22,001 to 24,000	0.0112
24,001 to 26,000	0.0126
26,001 to 28,000	0.0133
28,001 to 30,000	0.0140
30,001 and over	add \$0.0007 per ton and fraction thereof

### Tax rate tables for highway use tax

#### Schedule 2

If *gross weight method* was marked, use Tables 6, 7, and 8. If *unloaded weight method* was marked, use Tables 9 and 10.

#### Gross weight method

**Table 6**

Laden non-Thruway miles  
Tractors and trucks

Weight	Rate
18,001 to 20,000	\$0.006
20,001 to 22,000	0.007
22,001 to 24,000	0.008
24,001 to 26,000	0.009
26,001 to 28,000	0.0095
28,001 to 30,000	0.010
30,001 to 32,000	0.0105
32,001 to 34,000	0.011
34,001 to 36,000	0.0115
36,001 to 38,000	0.012
38,001 to 40,000	0.0125
40,001 to 42,000	0.013
42,001 to 44,000	0.014
44,001 to 46,000	0.015
46,001 to 48,000	0.016
48,001 to 50,000	0.017
50,001 to 52,000	0.018
52,001 to 54,000	0.019
54,001 to 56,000	0.020
56,001 to 58,000	0.021
58,001 to 60,000	0.022
60,001 to 62,000	0.023
62,001 to 64,000	0.024
64,001 to 66,000	0.0255
66,001 to 68,000	0.027
68,001 to 70,000	0.0285
70,001 to 72,000	0.030
72,001 to 74,000	0.0325
74,001 to 76,000	0.035
76,001 to 78,000	0.037
78,001 to 80,000	0.039
80,001 and over	add \$0.002 per ton and fraction thereof

**Table 7**

Unladen non-Thruway miles  
Tractors (with trailers)

Weight	Rate
7,001 to 8,500	\$0.006
8,501 to 10,000	0.007
10,001 to 12,000	0.008
12,001 to 14,000	0.009
14,001 to 16,000	0.0095
16,001 to 18,000	0.010
18,001 and over	add \$0.0005 per ton and fraction thereof

**Table 8**

Unladen non-Thruway miles  
Trucks (alone or with trailers)  
Tractors (without trailers)

Weight	Rate
18,001 to 20,000	\$0.006
20,001 to 22,000	0.007
22,001 to 24,000	0.008
24,001 to 26,000	0.009
26,001 to 28,000	0.0095
28,001 to 30,000	0.010
30,001 and over	add \$0.0005 per ton and fraction thereof

#### Unloaded weight method

**Table 4**

Non-Thruway miles  
Trucks

Weight	Rate
8,001 to 9,000	\$0.0056
9,001 to 10,000	0.0070
10,001 to 11,000	0.0098
11,001 to 12,000	0.0112
12,001 to 13,000	0.0126
13,001 to 14,000	0.0140
14,001 to 15,000	0.0154
15,001 to 17,500	0.0168
17,501 to 20,000	0.0196
20,001 to 22,500	0.0252
22,501 to 25,000	0.0308
25,001 and over	0.0378

**Table 5**

Non-Thruway miles  
Tractors

Weight	Rate
4,001 to 5,500	\$0.0084
5,501 to 7,000	0.0140
7,001 to 8,500	0.0196
8,501 to 10,000	0.0252
10,001 to 12,000	0.0350
12,001 and over	0.0462

#### Unloaded weight method

**Table 9**

Non-Thruway miles  
Trucks

Weight	Rate
8,001 to 9,000	\$0.004
9,001 to 10,000	0.005
10,001 to 11,000	0.007
11,001 to 12,000	0.008
12,001 to 13,000	0.009
13,001 to 14,000	0.010
14,001 to 15,000	0.011
15,001 to 17,500	0.012
17,501 to 20,000	0.014
20,001 to 22,500	0.018
22,501 to 25,000	0.022
25,001 and over	0.027

**Table 10**

Non-Thruway miles  
Tractors

Weight	Rate
4,001 to 5,500	\$0.006
5,501 to 7,000	0.010
7,001 to 8,500	0.014
8,501 to 10,000	0.018
10,001 to 12,000	0.025
12,001 and over	0.033

### Need help?



Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov)  
(for information, forms, and online services)



**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

**Privacy notification** – New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our Web site, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.