



Certificate of Prepayment or Payment of Taxes On Diesel Motor Fuel

This certificate is to be completed by the seller and given to the purchaser.

Name of seller	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code
Seller's New York State sales tax identification number	Purchaser's New York State sales tax identification number <i>(if known)</i>
Seller's New York State diesel motor fuel tax registration number	Date of purchase

For each delivery of fuel you **must** complete the following boxes and Parts I, II and III.

Invoice Number or Delivery Ticket Number *	Specific Product	Gallons Sold

*If delivery ticket is used, the seller must subsequently issue an invoice separately stating the retail sales tax being charged.

Part I - Certification of Prepaid Sales Tax or Retail Sales Tax.

- a) I certify that the selling price of the diesel product delivered to the above-named purchaser includes _____ cents per gallon New York State prepaid sales tax that *(check one)*:
 has been or will be paid by me directly to the NYS Tax Department, or
 was included in my supplier's selling price, as indicated by his or her certification to me.
- b) I certify that the applicable retail sales tax has been computed on the actual selling price of the diesel product (see Publication 870 or Publication 871) at the combined state and local sales tax rate in effect in the locality where the product was delivered, and that the prepaid sales tax was not included in the selling price of the fuel.
- c) I certify that (1) the selling price of the diesel product does not include either prepaid or retail sales tax and (2) to my knowledge, the diesel product will be used only in the exempt manner stated in the exemption document given to me by the purchaser named above.

Part II - Certification of Diesel Motor Fuel Tax

- d) I certify that the selling price of the product includes _____ cents per gallon diesel motor fuel tax that *(check one)*:
 has been or will be paid by me directly to the NYS Tax Department, or
 my supplier has certified to me was paid to the NYS Tax Department by:

(Enter name and, if known, New York State diesel fuel motor fuel tax registration number of dealer who paid the diesel motor fuel tax)

- e) I certify that (1) the selling price of the product does not include any diesel motor fuel tax and (2) to my knowledge, the diesel product will be used only in the exempt manner stated in the exemption document given to me by the purchaser named above.

Part III - Certification of Petroleum Business Tax

- f) I certify that the selling price of the product includes _____ cents per gallon petroleum business tax that *(check one)*:
 has been or will be paid by me directly to the NYS Tax Department, or
 was included in my supplier's selling price, as indicated by the supplier's certification to me.

- g) I certify that my selling price for the product herein indicated does not include any element of the petroleum business tax imposed under Article 13-A of the Tax Law.

Sign Here

Signature of seller or authorized representative	Title	Date
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Evasion of taxes on diesel motor fuel in New York State is a felony. Any person who attempts to use this form to evade taxes on diesel motor fuel will be subject to penalties provided in the New York State sales tax, diesel motor fuel tax and petroleum business tax laws and regulations.

General Information

To the seller:

All diesel motor fuel is subject, until proven otherwise, to the following state taxes: diesel motor fuel tax, the sales tax and the petroleum business tax.

You may *not* use this certificate as a blanket certificate for transactions that are exempt from all three taxes. For those transactions, use Form FT-1000-A, *Certification of Exclusion of Sales, Diesel Motor Fuel and Petroleum Business Taxes from Selling Price*.

Diesel motor fuel is kerosene, crude oil, fuel oil or other middle distillates and also motor fuel suitable for use in the operation of a diesel engine. It does not include that special grade of diesel product not suitable as a fuel used in the operation of a motor vehicle engine specifically designated No. 4 diesel fuel or No. 5 or No. 6 oil. (See Notice N-89-63 for further definition of No. 4.)

Seller Certification Requirements

No certification is required on retail sales for residential or nonresidential heating or on fuel delivered directly into the fuel tank of a diesel-powered motor vehicle. On every other sale of diesel motor fuel that is subject to one of the state taxes you must give the purchaser, at or before the time of delivery of the fuel, either:

1. a properly completed Form FT-1000 (an original or a photocopy), or
2. a delivery ticket, invoice or other billing document containing *all* of the following information:
 - date of sale
 - seller's name and address
 - seller's diesel motor fuel registration number and New York State sales tax identification number
 - purchaser's name and address
 - type of diesel product delivered
 - number of gallons sold
 - the amount (per gallon) of the prepaid sales tax included in the delivered price or the actual amount of retail sales tax being collected, and an indication of which, if either, was charged*
 - the amount (per gallon) of diesel motor fuel excise tax charged or passed through, if applicable
 - the amount (per gallon) of petroleum business tax included in the price, if applicable
 - the certification: "I certify that the amount of tax shown has been or will be paid by me or my supplier or, if no diesel motor fuel tax, sales tax or petroleum business tax is shown, I certify that no such taxes are being charged on the product based on an exemption."

* When a delivery ticket is given before or at the time of delivery, you may certify to the tax rate being charged if the sales tax due at retail cannot be determined at that time. However, you must subsequently give the purchaser an invoice separately stating the actual amount of sales tax charged.

In the spaces provided, indicate the invoice number (or delivery ticket number). Enter the specific type of unenhanced product (e.g., No. 2 fuel oil) or enhanced product (e.g., diesel fuel) being sold and the number of gallons sold.

Instructions for completing Part I, Part II, and Part III on this form:

Instructions

Part I

Check box (a), enter the amount of prepaid sales tax per gallon and check the other appropriate box if:

- your customer is a distributor, a retailer of heating oil only, or a retailer, purchasing enhanced diesel product for resale, or
- your customer is a retailer (including a distributor of kero-jet fuel only) purchasing unenhanced diesel product for resale.

If a distributor or *retailer of heating oil only* purchases enhanced diesel motor fuel in volume or if a filing station operator purchases diesel

motor fuel, the seller must be given Form FT-1002, *Certification of Use of Diesel Motor Fuel Purchased in Volume*, or must charge the greater of either the prepaid sales tax or the sales tax computed on the retail selling price.

Check box (b) if your customer is a bulk user who is purchasing for taxable personal-use (for example, a truck fleet operator).

Check box (c) if no prepaid sales tax or retail sales tax is due.

Part II

Check (d) and enter the amount of diesel motor fuel tax per gallon. Check the other appropriate box and, if applicable, enter the name and registration number of the dealer who paid the tax, or

Check box (e) if the selling price of the fuel does not include any diesel motor fuel tax.

Part III

If the selling price of the fuel includes the petroleum business tax, check box (f) and enter the amount of petroleum business tax per gallon. Also, check the appropriate box to indicate who is certifying to the payment of petroleum business tax.

If no petroleum business tax was included in the selling price for the product indicated, check box (g).

Preliminary Certification

If it is impossible to provide a complete certification at the time of delivery using either this certificate (Form FT-1000), a delivery ticket, or an invoice or other billing document, the seller may request permission to use the preliminary certification procedure (see notice N-88-30 for additional information regarding preliminary certifications). Any preliminary certification must be followed within 10 days by a complete certification, using Form FT-1000 or an invoice or billing document containing all of the information included on Form FT-1000 as described above.

Signature

Form FT-1000 (an original or photocopy) is not valid unless it bears an original signature of the seller or an authorized representative (the signature may not be photocopied).

To the purchaser:

Attach this certificate (if applicable) to the invoice(s) or delivery ticket(s) covering the above purchase and keep these documents as part of your records for at least three years.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us> Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

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 the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.