

Certification of Exclusion of Sales, Diesel Motor Fuel and Petroleum Business Taxes from Selling Price

(For transactions exempt from **all** these taxes)

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

Name of seller		
Street address		
City	State	ZIP code
Seller's New York State sales tax identification number		
Seller's New York State diesel motor fuel tax registration number		

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

No certification is required on sales of diesel motor fuel for residential or commercial heating. This certification is required on any **other** sale of diesel motor fuel when **none** of the following taxes are being charged or passed through to the seller—diesel motor fuel excise tax, the sales tax and the petroleum business tax. For transactions subject to any of these taxes, use Form FT-1000, *Certification of Tax Payment*.

Check applicable box: Single-purchase certification Blanket certification *(see instructions on back)*

Complete this information only when this certificate is being used as single-purchase certification		
Invoice number or delivery ticket number	Specific product	Gallons sold

I have not collected any retail sales tax or passed through to the purchaser any prepaid sales tax, diesel motor fuel tax or petroleum business tax with respect to the above named product because I received an exemption document from the purchaser.

Basis of exemption *(check one; see instructions)*:

- a interdistributor sales certification (Form FT-1001) or
- b exempt transaction certificate (Form FT-1004, FT-1020, FT-1025) or
- c exemption document provided by an organization specifically exempt by the Tax Law.

To the best of my knowledge, the diesel motor fuel sold to the purchaser will be used only in the exempt manner stated in the document presented to me. No sales tax, diesel motor fuel tax or petroleum business tax is being included in the selling price of the diesel motor fuel delivered to the above named purchaser.

Signature of seller or authorized representative	Title	Date
--	-------	------

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

Instructions

General Information

To the seller:

The tax law provides that all diesel motor fuel product is subject to the diesel motor fuel tax, the petroleum business tax and the sales tax unless the purchaser provides an exemption document.

Diesel motor fuel is kerosene, crude oil and 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.)

Certification requirements

On every sale of diesel motor fuel on which no diesel motor fuel excise tax, petroleum business tax or sales tax has been charged or passed through by the seller (other than for residential or commercial heating), the seller must give the purchaser, at or before the time of delivery of the fuel:

- a. a properly completed Form FT-1000-A or photocopy; **or**
- b. an invoice or other billing document containing **all** of the following:
 1. date of sale
 2. seller's name and address
 3. seller's diesel motor fuel registration number
 4. purchaser's name and address
 5. type of diesel product
 6. either the statement: *I certify that no state diesel motor fuel tax, petroleum business tax or sales tax is being charged based on an exemption*

or

the alternative certification language in the paragraph below.

Alternative certification language

Since some distributors sell both taxable and exempt diesel product and may also sell motor fuel subject to certification requirements, where certifications are required, the following language is acceptable and may be incorporated into the invoices or billing documents. This language may be used in lieu of any other certification statements and is considered acceptable certification language for invoices or billing documents issued in conjunction with sales of taxable diesel motor fuel, exempt diesel motor fuel, and motor fuel.

I certify that the amount of tax shown has been or will be paid by me or my supplier and is being passed through. Where no state diesel motor fuel excise tax, petroleum business tax or sales tax is shown for a particular diesel product, I certify that no such taxes are being charged on the product based on an exemption.

Blanket Certification

Form FT-1000-A may be given as a blanket certification if (1) a properly completed copy is given by the seller to the purchaser at or before the time of the first delivery of diesel motor fuel on which no taxes are charged, and (2) on all subsequent deliveries the purchaser is given, within 10 days of the applicable delivery, an invoice or other billing document containing all of the information indicated in item (b) under *Certification Requirements*.

Specific Instructions

1. Enter your name, address, New York State sales tax identification number and New York State diesel motor fuel tax registration number in the spaces provided. Also enter the purchaser's name, address and New York State sales tax identification number (if known). Indicate the date of purchase (or the date of the first purchase if a blanket certification).
2. Check applicable box, either single-purchase or blanket certification. If the certificate is to be used as certification of a single purchase, in the space entitled specific product, list the specific type of unenhanced product (e.g., No. 2 fuel oil) or enhanced product (e.g., diesel fuel) you are selling.
3. Check the box that describes the type of exemption certificate or document you were given. If your sale is to a registered distributor of diesel motor fuel, check box **a**; if your sale is to an airline etc., check box **b**; check box **c** when the sale is to the United States, the state of New York or its municipalities as described below.

This certificate is to be used by the seller upon receipt of an exemption document from the purchaser.

Interdistributor transactions

Unenhanced diesel product (for example, No. 2 fuel oil) may be sold untaxed between registered distributors of diesel motor fuel. Form FT-1001, *Certificate of Sales Tax, Diesel Motor Fuel Tax and Petroleum Business Tax, Exemption for Interdistributor Transaction*, is the exemption document the purchaser must give you to substantiate this exemption.

Other transactions exempt from these taxes – If documentation is required for other exempt transactions, you must be given the exemption document that applies explicitly to the exemption being claimed: Form FT-1004, *Farmer's Exemption Certificate for Purchases of Diesel Motor Fuel*; Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane*; and Form FT-1025, *Certificate for Exemption From Certain Taxes Imposed on Diesel Motor Fuel*.

Organizations specifically exempt from the prepaid sales tax, diesel motor fuel tax and the petroleum business tax are New York State or any of its agencies, instrumentalities, public corporations, or political subdivisions (counties, cities, towns, school districts, etc.) and the government of the United States and any of its agencies or instrumentalities. A government purchase order or contract is required as the exemption document to substantiate these exemptions.

Other exemptions are outlined on the individual exemption documents. (See Notices N-90-46 and N-89-50 and Publication 100 for further information on exempt transactions.)

This certificate may be reproduced or may be incorporated into any invoice or other billing document if all the information on this certificate (including the seller's signature) is included.

Do not use this form for transactions that are not exempt from *all three taxes*; the state and local sales tax, the diesel motor fuel tax and the petroleum business tax. For those transactions, use Form FT-1000, *Certificate of Prepayment or Payment of Sales Tax and Payment of Diesel Motor Fuel Tax and the Petroleum Business Tax*.

To the purchaser:

Attach this certificate to the invoice(s) or delivery ticket(s) covering this purchase and keep these documents as part of your records for at least three years from the date of the last invoice covered by this certificate.