



Aviation Fuel Business Exemption Certificate for Kero-Jet Fuel

PT-302
(6/03)

This form may only be accepted by a **distributor of diesel motor fuel** or a **distributor of kero-jet fuel only**.

Purchasers and sellers: Read carefully before giving or accepting this certificate.

Sellers: You must include the petroleum business tax in all sales of kero-jet fuel unless the purchaser gives you a properly completed exemption document at or before the time of delivery. Keep this certificate for at least three years.

Purchasers: You must complete this certificate and give it to the seller. Please type or print.

Name of seller	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code
Seller's certificate of authority number	Purchaser's certificate of authority number
	New York State fuel tax registration number

Check applicable box:

☐ Single-purchase certificate

Date of delivery	Invoice or delivery ticket number	Gallons purchased or sold
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☐ Blanket certificate — will be considered part of any order given to you until revoked by written notice.

I, the undersigned, hereby certify that I am registered under Article 13-A of the Tax Law as an aviation fuel business or as a distributor of diesel motor fuel, and that the kero-jet fuel being purchased is for consumption in my aircraft.

Signature of purchaser or authorized representative	Title	Date
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Any person who attempts to use this form to evade taxes is subject to penalties as provided by the New York State Tax Law. Under section 1812-f(1), this person shall be guilty of a misdemeanor; however, if the tax liability evaded is equal to or greater than \$1,000, such person would be guilty of a class E felony.

General information

Only a registered aviation fuel business or a registered distributor of diesel motor fuel may use this form to purchase kero-jet fuel for use in operating aircraft without the kero-jet fuel component of the

petroleum business tax. An aviation fuel business or distributor must pay the petroleum business tax for kero-jet fuel that it consumes in New York State.

Need help?

 **Telephone assistance** is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

Business tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

(Also see *Internet access* below.)

From areas outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8 a.m. to 5:55 p.m., eastern time).



Internet access: www.tax.state.ny.us
(for forms, publications, information)



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 1 800 225-5829.



If you need to write, address your letter to: NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.