



Residual Petroleum Product Exemption Certificate

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

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

Seller: Your sales are subject to the applicable tax on residual petroleum product unless the purchaser gives you a properly completed certificate no later than 90 days after delivery of the product sold. Keep this certificate for at least three years.

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
NYS residual petroleum product business registration number	NYS residual petroleum product business registration number (if applicable)

Check the applicable box:

Single-purchase certificate

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

Check the applicable box:

I certify that I am currently registered with the state of New York as a residual petroleum product business and that the residual petroleum product being purchased will be resold by me (exempt from the petroleum business tax and the state and local retail sales taxes).

I certify that I am currently registered with the state of New York as a residual petroleum product business and that the residual petroleum product being purchased is for use by me as an electric corporation for the production of electricity for sale (exempt from the petroleum business tax and the state and local retail sales taxes, but not exempt from the local sales tax if the product is delivered in New York City).

I certify that I am purchasing residual petroleum product from you and that such product will be consumed by me as bunker fuel in my vessels (exempt from the petroleum business tax).

I further certify that these vessels are engaged in interstate or foreign commerce (exempt from the petroleum business tax and the state and local retail sales taxes).

Sign Here	Signature of purchaser or authorized representative	Title	Date


Any person who attempts to use this certificate to evade the tax on residual petroleum product will be subject to penalties as provided by the New York State Tax Law. Under sections 1812-f and 1817(m), 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


This certificate is to be used only by purchasers claiming exemption from the petroleum business tax and sales tax on purchases of residual petroleum product by registered residual petroleum product businesses for resale, by electric corporations with a direct pay permit for the production of electricity for sale, or by consumers for use as bunker fuel in vessels. Electric corporations are those subject to the supervision of the Department of Public Service and defined in section 2(13) of the Public Service Law.

When this certificate is properly completed and presented to a registered residual petroleum product business, the seller may exclude from the sale the tax(es) indicated above. Accordingly, the seller shall exclude any residual petroleum product sold above from the petroleum business tax imposed under Article 13-A of the New York State Tax Law.

Need help?

 **Internet access:** www.nystax.gov
(for information, forms, and publications)

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

 **Business Tax Information Center:** 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110