



Certification of Taxes Paid on Motor Fuel

(Prepayment of Sales Tax and Payment of the Motor Fuel Tax and the Petroleum Business Tax)

This certification must be completed by the **seller** and given to the purchaser at the time of, or prior to, **each** delivery of motor fuel.

Name of seller		Name of purchaser	
Street address		Street address	
City	State	ZIP code	City State ZIP code
Seller's certificate of authority number	Seller's NYS motor fuel tax registration number (if any)		Purchaser's certificate of authority number

Complete Parts 1, 2, and 3

Part 1 – I certify that:

- the selling price of the motor fuel delivered to the above purchaser on _____ 20 _____, includes the New York State prepaid sales tax in the following amounts:

Motor fuel	Gallons sold	Prepaid sales tax per gallon	Invoice number
Unleaded			
Premium			

- and that the New York State prepaid sales tax (mark an **X** in one box)

has been, or will be, paid by me directly to the New York State Department of Taxation and Finance, **or**

was included in my supplier's selling price, as indicated by the certification to me.

Part 2 – I certify that:

- the selling price includes eight cents per gallon New York State motor fuel tax that (mark an **X** in one box)

has been, or will be, paid by me directly to the New York State Department of Taxation and Finance, **or**

has been paid by _____ as certified to me by my supplier.
(name and certificate of authority number of the dealer who paid the motor fuel tax, if known)

Part 3 – I certify that:

- the selling price includes the petroleum business tax at _____ cents per gallon that (mark an **X** in one box)

has been, or will be, paid by me directly to the New York State Department of Taxation and Finance, **or**

was included in my supplier's selling price, as indicated by the certification to me.

Printed name of seller (or authorized representative)		Title	
Signature			Date

Evasion of taxes on motor fuel in New York State is a felony. Any person who attempts to use this form to evade the tax on motor fuel will be subject to penalties as provided by the New York State Sales Tax, Motor Fuel Tax, and Petroleum Business Tax Laws and Regulations.

Instructions

General information

Each sale of motor fuel in New York State for purposes of resale must have a certification of tax payments from the seller to the purchaser. However, a certification of tax payment is not necessary for transfers made before or during the importation of the motor fuel into New York State.

To the seller:

This certificate may be reproduced or may be incorporated into any invoice or other billing document if all the information (including the seller's signature) on this form is included. No signature is required if the seller is a registered distributor of motor fuel pursuant to Tax Law Article 12-A. This alternative document must also state ***I certify that the amount of tax shown has been, or will be, paid by me or my supplier or, if no motor fuel tax, petroleum business tax, or sales tax is shown, I certify that no such taxes are being charged on the motor fuel based on an exemption.***

If providing a certification at the time of delivery is impossible due to the circumstances of delivery (for example, sales at an unmanned terminal), a seller may request permission from the Tax Department to use preliminary certifications. A seller should send a request to issue preliminary certifications to: NYS Tax Department, TDAB-FACCTS, W A Harriman Campus, Albany NY 12227-5501.

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

To the purchaser:

Attach this certificate to the invoice(s) or delivery ticket(s) covering the above purchase and keep these documents as part of your records for a three-year period.

Failure to obtain and keep a copy of this certificate for each purchase of motor fuel from a supplier will subject you to liability for motor fuel taxes on that purchase.

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 for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, 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.

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

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



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, call the information center.