



Railroad Exemption Certificate for Diesel Motor Fuel

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

Sellers: Your sales are subject to the petroleum business tax at the automotive-type diesel motor fuel rate, unless the purchaser gives you a properly completed certificate 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
New York State diesel motor fuel registration number			Purchaser's certificate of authority 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 the seller and will remain in force until revoked by written notice.

I, the undersigned, do hereby certify that the diesel motor fuel covered by this certificate will be used only to fuel locomotives or other self-propelled rolling stock that runs only on rails. The fuel is being delivered into a storage tank not equipped with a nozzle designed to fuel a motor vehicle or delivered directly into locomotives or other self-propelled rolling stock that runs only on rails. **(My purchase of diesel motor fuel is subject to the petroleum business tax at the railroad diesel rate and, unless otherwise exempt, is subject to New York State diesel motor fuel tax and to state and local sales taxes.)**

I hereby certify that the diesel motor fuel being purchased will be delivered and used as stated above.

Signature of purchaser or authorized representative	Title	Date
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Any person who attempts to use this form to evade taxes due on diesel motor fuel will be 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

A person may purchase diesel motor fuel at the railroad diesel rate by giving this properly completed certificate to a registered distributor of diesel motor fuel. All the fuel must be used only to fuel locomotives or other self-propelled rolling stock that runs only on rails. The seller must deliver the diesel motor fuel directly into the locomotives or other self-propelled rolling stock. If the seller delivers the diesel motor fuel into a storage tank, the tank must not be equipped to fuel motor vehicles.

The distributor must keep this certificate for at least three years after the date of the last sale covered by the certificate.


Instructions

The purchaser must give this certificate to the seller at or before the first sale of diesel motor fuel covered by this certificate.


The purchaser may check either the blanket certificate box in which case this certificate may be used to cover all subsequent sales until revoked in writing by the purchaser, or the purchaser may check the single-purchase certificate box in which case a separate certificate must be given for each subsequent sale.

The purchaser or an authorized representative of the purchaser must sign this certificate.

Need help?


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


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

 **Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100
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 (8:00 A.M. to 5:00 P.M. eastern time).

 **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 1 800 972-1233.

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