



# Exemption Certification for Registered Retail Sellers of Aviation Gasoline

**To Purchasers and Sellers:**  
 Read certifications carefully before giving or accepting this certification. Read the instructions on page 2.

**To Sellers:**  
 Your sales are subject to the applicable taxes on aviation gasoline unless the purchaser gives you a properly completed exemption document at or before the time of delivery. Keep the certification for at least three years.

The purchaser must complete this certification and give it to the seller. Type or print.

Name of seller	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code
Seller's New York State sales tax identification number	Purchaser's New York sales tax identification number
Seller's New York State distributor of motor fuel identification number	Purchaser's New York State retail seller of aviation gasoline identification number

Mark an **X** in the applicable box:  Single-purchase certification  Blanket certification

Unless this is marked above as a Single-purchase certification, it will be considered part of any order given to the seller by the purchaser and will remain in force until revoked by written notice.

### Purchases of aviation gasoline

I am registered as a retail seller of aviation gasoline and I am purchasing aviation gasoline from a registered distributor of motor fuel. All the aviation gasoline purchased under this certification will be sold by me by delivery directly into the fuel tanks of aircraft for use in the operation of such aircraft. (The aviation gasoline is exempt from the motor fuel tax but subject to the prepaid sales tax and the petroleum business tax at the reduced rate for aviation gasoline.)

I certify that the aviation gasoline being purchased is exempt from the tax as indicated above.

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

Any person who attempts to use this certification to evade taxes due on aviation gasoline will be subject to penalties under the New York State Tax Law.

## Instructions

The purchaser must give the seller a completed Form FT-1013 to purchase aviation gasoline exempt from the motor fuel tax and at the reduced rate of petroleum business tax.

If a registered retail seller of aviation gasoline buys aviation gasoline from a supplier that is not registered as a distributor of motor fuel, this form cannot be used, and the supplier must charge the full rate.

The Tax Department periodically publishes lists of all currently registered distributors of motor fuel, distributors of diesel motor fuel, distributors of kero-jet fuel only, aviation fuel businesses, retailers of heating oil only, residual petroleum product businesses and retail sellers of aviation gasoline (Publication 532), found on our website at [www.tax.ny.gov](http://www.tax.ny.gov).

If upon receiving Form FT-1013 the seller does not:

- verify the purchaser is registered as a retail seller of aviation gasoline in Publication 532 **or**
- have a copy of the purchaser's registration as a retail seller of aviation gasoline that indicates the purchaser was registered after the latest date of the latest Publication 532, **then**

the seller may not claim to have accepted the document in good faith.

Further, if this is a blanket certification, the seller must determine whether the purchaser's name appears in Publication 532 in effect at the time of any subsequent transaction. If the seller's name does **not** appear, the seller is responsible for taxes on all sales made to the purchaser after the date of the publication or the date the seller becomes aware that the person is no longer registered as a retail seller of aviation gasoline.

Any purchaser who furnishes their supplier with a false or fraudulent certification to avoid payment of any taxes will be jointly and severally liable for the taxes and may also be subject to civil and criminal penalties.

The seller must be registered as a distributor of motor fuel and the purchaser must be registered as a retail seller of aviation gasoline.

### 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](http://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.