



Certificate of Prepayment or Payment of Taxes on Diesel Motor Fuel

This certificate is to be completed by the seller and given to the purchaser (see instructions). Print or type.

Name of seller	Name of purchaser
Address (number and street)	Address (number and street)
City State ZIP code	City State ZIP code
Seller's New York State (NYS) sales tax identification (ID) number	Purchaser's NYS sales tax identification (ID) number (if known)
Seller's NYS diesel motor fuel tax registration number	Date of purchase

For each delivery of fuel you **must** complete the following boxes and Parts 1, 2, and 3.

Invoice number or delivery ticket number *	Specific product	Gallons sold

*If delivery ticket is used, the seller must subsequently issue an invoice separately stating the retail sales tax being charged.

Part 1 - Certification of prepaid sales tax or retail sales tax.

- a I certify that the selling price of the diesel product delivered to the above-named purchaser includes _____ cents per gallon NYS prepaid sales tax that (mark an X in one):
- has been or will be paid by me directly to the NYS Tax Department, or
- was included in my supplier's selling price, as indicated by his or her certification to me.
- b I certify that the applicable retail sales tax has been computed on the actual selling price of the diesel product (see Publication 873, Sales Tax Collection Charts for Qualified Motor Fuel or Diesel Motor Fuel Sold at Retail) at the combined state and local sales tax rate in effect in the locality where the product was delivered, and that the prepaid sales tax was not included in the selling price of the fuel.
- c I certify that the selling price of the diesel product does not include either prepaid or retail sales tax **and**, to my knowledge, the diesel product will be used only in the exempt manner stated in the exemption document given to me by the purchaser named above.

Part 2 - Certification of diesel motor fuel tax

- d I certify that the selling price of the product includes _____ cents-per-gallon diesel motor fuel tax that (mark an X in one):
- has been or will be paid by me directly to the NYS Tax Department, or
- my supplier has certified to me was paid to the NYS Tax Department by:
- _____ (name and, if known, NYS diesel fuel motor fuel tax registration number of dealer who paid the diesel motor fuel tax)

- e I certify that the selling price of the product does not include any diesel motor fuel tax **and**, to my knowledge, the diesel product will be used only in the exempt manner stated in the exemption document given to me by the purchaser named above.

Part 3 - Certification of petroleum business tax

- f I certify that the selling price of the product includes _____ cents-per-gallon petroleum business tax that (mark an X in one):
- has been or will be paid by me directly to the NYS Tax Department, or
- was included in my supplier's selling price, as indicated by the supplier's certification to me.
- g I certify that my selling price for the product herein indicated does not include any element of the petroleum business tax imposed under Tax Law Article 13-A.

Signature

Signature of seller or authorized representative	Title of seller or authorized representative	Date
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Evasion of taxes on diesel motor fuel in NYS is a felony. Any person who attempts to use this form to evade taxes on diesel motor fuel will be subject to penalties provided by the NYS sales tax, diesel motor fuel tax, and petroleum business tax laws and regulations.

Instructions

General Information

Seller

All diesel motor fuel is subject (until proven otherwise) to the following state taxes: diesel motor fuel tax, sales tax, and petroleum business tax.

You may **not** use this certificate as a blanket certificate for transactions that are exempt from all three taxes. For those transactions, use Form FT-1000-A, *Certification of Exclusion of Sales, Diesel Motor Fuel, and Petroleum Business Taxes from Selling Price*.

Diesel motor fuel is No. 1 diesel fuel, No. 2 diesel fuel, biodiesel, kerosene, fuel oil or other middle distillate and also motor fuel suitable for use in the operation of an engine of the diesel type. It does not include any product specifically designated as No. 4 diesel fuel.

Seller certification requirements

No certification is required on retail sales of residential or nonresidential heating or on fuel delivered directly into the fuel tank of a diesel-powered motor vehicle. On every other sale of diesel motor fuel that is subject to one of the state taxes, you must give the purchaser, at or before the time of delivery of the fuel, either:

- a properly completed Form FT-1000 (an original or a photocopy); or
- a delivery ticket invoice, or other billing document containing **all** of the following information:
 - date of sale
 - seller's name and address
 - seller's diesel motor fuel registration number and NYS sales tax ID number
 - purchaser's name and address
 - type of diesel product delivered
 - number of gallons sold
 - amount (per gallon) of the prepaid sales tax included in the delivered price of the actual amount of retail sales tax being collected, and an indication of which, if either, was charged*
 - amount (per gallon) of diesel motor fuel excise tax charged or passed through, if applicable
 - amount (per gallon) of petroleum business tax included in the price, if applicable
 - certification: ***I certify that the amount of tax shown has been or will be paid by me or my supplier; or if no diesel motor fuel tax, sales tax or petroleum business tax is shown, I certify that no such taxes are being charged on the product based on an exemption.***

* When a delivery ticket is given before or at the time of delivery, you may certify to the tax rate being charged if the sales tax due at retail cannot be determined at that time. However, you must subsequently give the purchaser an invoice separately stating the actual amount of sales tax charged.

Specific Instructions

In the entry fields provided, enter the invoice number (or delivery ticket number), the specific fuel type (non-highway diesel motor fuel or highway diesel motor fuel) being sold, and the number of gallons sold.

Part 1

Mark an **X** in box *a* and enter the amount of prepaid sales tax per gallon. Also mark an **X** in the other appropriate box if:

- your customer is a distributor or a retailer, purchasing highway diesel motor fuel for resale; or
- your customer is a retailer (including a distributor of kero-jet fuel only) purchasing non-highway diesel motor fuel for resale.

If a distributor purchases highway diesel motor fuel in volume or if a filing station operator purchases highway diesel motor fuel, the purchaser must provide the seller with Form FT-1002, *Certification of Use of Diesel Motor Fuel Purchased in Volume*, or must charge the

greater of either the prepaid sales tax or the sales tax computed on the retail selling price.

Mark an **X** in box *b* if your customer is a bulk user who is purchasing for taxable personal use (for example, a truck fleet operator).

Mark an **X** in box *c* if no prepaid sales tax or retail sales tax is due.

Part 2

Mark an **X** in box *d* and enter the amount of diesel motor fuel tax per gallon. Also mark an **X** in the other appropriate box and, if applicable, enter the name and registration number of the dealer who paid the tax; or

Mark an **X** in box *e* if the selling price of the fuel does not include any diesel motor fuel tax.

Part 3

Mark an **X** in box *f* if the selling price of the fuel includes the petroleum business tax and enter the amount of petroleum business tax per gallon. Also mark an **X** in the appropriate box to indicate who is certifying to the payment of petroleum business tax.

Mark an **X** in box *g* if no petroleum business tax was included in the selling price for the product indicated.

Preliminary certification

If it is impossible to provide a complete certification at the time of delivery using either this certificate, a delivery ticket, or an invoice or other billing document, the seller may request permission to use the preliminary certification procedure. Any preliminary certification must be followed within 10 days by a complete certification, using Form FT-1000 or an invoice or billing document containing all of the information listed under *Seller certification requirements*.

Signature

Form FT-1000 (an original or photocopy) is not valid unless it bears an original signature of the seller or an authorized representative (the signature may not be photocopied on another Form FT-1000).

Purchaser

Attach this certificate (if applicable) to the invoice(s) or delivery ticket(s) covering the above purchase and keep these documents as part of your records for at least three years.

Need help?



Visit our Web site 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): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



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.