



Certification of Exclusion of Sales, Diesel Motor Fuel, and Petroleum Business Taxes from Selling Price
(For transactions exempt from **all** these taxes)

This certification **must** be completed by the seller and given to the purchaser (*see instructions*). Print or type.

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

No certification is required on sales of non-highway diesel motor fuel for residential or commercial heating. This certification is required on any **other** sale of diesel motor fuel when **none** of the following taxes are being charged or passed through to the seller:

- diesel motor fuel excise tax,
- sales tax, and
- petroleum business tax.

For transactions subject to any of these taxes, use Form FT-1000, *Certificate of Prepayment or Payment of Taxes on Diesel Motor Fuel*.

Mark an **X** in the applicable box: Single-purchase certification
 Blanket certification (*see instructions*)

Complete this information only when this certification is being used as single-purchase certification

Invoice number or delivery ticket number	Product code*	Gallons sold

* From Publication 902, *Product Codes for Fuels*

I have not collected any retail sales tax or passed through to the purchaser any prepaid sales tax, diesel motor fuel tax, or petroleum business tax with respect to the above-named product because I received an exemption document from the purchaser.

Basis of exemption — Mark an **X** in the applicable box; (*see instructions*):

- a interdistributor sales certificate (Form FT-1001), or
b exempt transaction certificate (Form FT-1004 and FT-1020), or
c exemption document provided by an organization specifically exempt under the Tax Law.

Signature

To the best of my knowledge, the diesel motor fuel sold to the purchaser will be used only in the exempt manner stated in the document presented to me. No sales tax, diesel motor fuel tax, or petroleum business tax is being included in the selling price of the diesel motor fuel delivered to the above-named purchaser.

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

Instructions

General Information

Seller

The Tax Law provides that all diesel motor fuel is subject to the diesel motor fuel tax, the petroleum business tax, and the sales tax unless the purchaser provides an exemption document.

Use this certification upon receipt of an exemption document from the purchaser.

Do not use this certification for transactions that are not exempt from **all** three taxes; the NYS and local sales tax, the diesel motor fuel tax, and the petroleum business tax. For those transactions, use Form FT-1000, *Certificate of Prepayment or Payment of Taxes on Diesel Motor Fuel*.

Definitions

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.

Non-highway diesel motor fuel is any diesel motor fuel that is designated for use other than on a public highway (except for the use of the public highway by farmers to reach adjacent lands), and is dyed diesel motor fuel.

Highway diesel motor fuel is any diesel motor fuel which is not non-highway diesel motor fuel.

Dyed diesel motor fuel is diesel motor fuel which has been dyed in accordance with and for the purpose of complying with the provisions of 25 USC 4082(a).

Certification requirements

On every sale of diesel motor fuel on which no diesel motor fuel excise tax, petroleum business tax, or sales tax has been charged or passed through by the seller (other than for residential or commercial heating), the seller must give the purchaser, at or before the time of delivery of the fuel:

- a. a properly completed Form FT-1000-A or photocopy; **or**
- b. an invoice or other billing document containing **all** of the following:
 - date of sale
 - seller's name and address
 - seller's diesel motor fuel registration number
 - purchaser's name and address
 - type of diesel product
 - either the statement, ***I certify that no state diesel motor fuel tax, petroleum business tax, or sales tax is being charged based on an exemption,*** or the alternative certification language below.

Alternative certification language

Since some distributors sell both taxable and exempt diesel motor fuel and may also sell motor fuel subject to certification requirements, where certifications are required, the following language is acceptable and may be incorporated into the invoices or billing documents. This language may be used in lieu of any other certification statements and is considered acceptable certification language for invoices or billing documents issued in conjunction with sales of taxable diesel motor fuel, exempt diesel motor fuel, and motor fuel:

I certify that the amount of tax shown has been or will be paid by me or my supplier and is being passed through. Where no state diesel motor fuel excise tax, petroleum business tax, or sales tax is shown for a particular diesel product, I certify that no such taxes are being charged on the product based on an exemption.

Blanket certification

Form FT-1000-A may be given as a blanket certification if:

- a properly completed copy is given by the seller to the purchaser at or before the time of the first delivery of diesel motor fuel on which no taxes are charged; and

- on all subsequent deliveries the purchaser is given, within 10 days of the applicable delivery, an invoice or other billing document containing all of the information indicated in item *b* under *Certification requirements*.

Specific instructions

Enter your name, address, NYS sales tax ID number, and NYS diesel motor fuel tax registration number in the spaces provided. Also enter the purchaser's name, address, and NYS sales tax ID number (if known). Indicate the date of purchase (or the date of the first purchase if a blanket certification).

Mark an **X** in the applicable box, either *Single-purchase certification* or *Blanket certification*. If this certification is to be used as certification of a single purchase, in the space entitled *Product code*, enter the appropriate code from Publication 902 for the specific type of highway diesel motor fuel or non-highway diesel motor fuel you are selling.

Basis of exemption

Mark an **X** in the box that describes the type of exemption certificate or document you were given. Mark box *a* if your sale is to a registered distributor of diesel motor fuel, mark box *b* if your sale is to an airline etc., mark box *c* if your sale is to the United States or NYS or its municipalities as described under *Other transactions exempt from these taxes*.

Interdistributor transactions — Non-highway diesel motor fuel may be sold untaxed between registered distributors of diesel motor fuel. Form FT-1001, *Exemption Certificate for Diesel Motor Fuel Interdistributor Transactions*, is the exemption document the purchaser must give you to substantiate this exemption.

Other transactions exempt from these taxes — If documentation is required for other exempt transactions, you must be given the exemption document that applies explicitly to the exemption being claimed: Form FT-1004, *Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations*, and Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane*.

Organizations specifically exempt from the prepaid sales tax, diesel motor fuel tax, and the petroleum business tax are NYS or any of its agencies, instrumentalities, public corporations, or political subdivisions (counties, cities, towns, school districts, etc.); and the government of the United States and any of its agencies or instrumentalities. A government purchase order or contract is required as the exemption document to substantiate these exemptions.

This certification may be reproduced or may be incorporated into any invoice or other billing document if all the information on this certification (including the seller's signature) is included.

Purchaser

Attach this certification to the invoice(s) or delivery ticket(s) covering this purchase and keep these documents as part of your records for at least three years from the date of the last invoice covered by this certificate.

Need help?

 Visit our Web site at **www.tax.ny.gov**
(for information, forms, and online services)

 **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