



Exemption Certificate for Diesel Motor Fuel Interdistributor Transactions

This certificate must be completed by the purchaser and the seller at the time of, or prior to, delivery; both must keep a copy for at least three years after the date of the sale substantiated by this certificate (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 Certificate of Authority number	Purchaser's Certificate of Authority number
Seller's NYS distributor of diesel motor fuel registration number	Purchaser's NYS fuel tax registration number

Mark an **X** in the applicable box: Non-highway diesel motor fuel Highway diesel motor fuel Qualified biodiesel Kero-jet fuel

Mark an **X** in the applicable box:

Single-purchase certificate – Enter the invoice or delivery ticket number _____, and the number of gallons _____.

Blanket certificate – Completed Form FT-1001 will be considered part of any order given to you and will remain in force until revoked by written notice to you.

Certification of purchaser (mark an **X** in the applicable box)

- I certify that I am a **distributor of diesel motor fuel**; or **retailer of non-highway diesel motor fuel only**, and purchasing non-highway diesel motor fuel product, and the sale to me is **not** a sale at retail or a sale that involves a delivery at a filling station or into a repository equipped with a hose or other apparatus for dispensing diesel motor fuel into the tank of a motor vehicle (exempt from diesel motor fuel excise tax, the petroleum business tax, and prepaid sales tax).
- I certify that I am a **distributor of diesel motor fuel**, purchasing untaxed highway diesel motor fuel, and the sale to me is:
 - being delivered by pipeline, railcar, barge, tanker (ship), or other marine vessel to a terminal of a registered/licensed operator; or
 - within a terminal of a registered/licensed operator, where it has been so delivered (exempt from the diesel motor fuel excise tax, the petroleum business tax, and prepaid sales tax).
- I certify that I am a **distributor of diesel motor fuel**, purchasing untaxed qualified biodiesel, and the sale to me is **not** a sale at retail or a sale that involves a delivery at a filling station or into a repository equipped with a hose or other apparatus for dispensing diesel motor fuel into the tank of a motor vehicle (exempt from diesel motor fuel excise tax, petroleum business tax, and prepaid sales tax).
- I certify that I am a **distributor of diesel motor fuel**, purchasing undyed kerosene that:
 - has not been blended or mixed with any other product constituting diesel motor fuel, motor fuel, or a residual petroleum product; and
 - will not be used as fuel to operate a motor vehicle or sold by me to a consumer for use as fuel to operate a motor vehicle (exempt from the petroleum business tax; subject to the diesel motor fuel excise tax and the prepaid sales tax).
- I certify that I am a **distributor of kero-jet fuel only**, purchasing kero-jet fuel exclusively for sale at retail for delivery directly into the fuel tank of an airplane at my fixed base of operations at an airport in this state (exempt from diesel motor fuel excise tax and petroleum business tax; subject to prepaid sales tax).

Certification: I certify that the information on this certificate is complete and accurate in all material respects, and that my registration as indicated above is current and has not been suspended or canceled. I make these statements with the knowledge that willfully issuing a false or fraudulent certificate with the intent to evade tax is a misdemeanor under New York State Tax Law sections 1812(c)(4), 1812-f(c)(4), and 1817(m) and Penal Law section 210.45, punishable by a fine up to \$10,000 for an individual or \$20,000 or more for a corporation. I also understand that the Tax Department is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.

Signature of purchaser or authorized representative	Title	Date
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Instructions

Who may use this certificate – Persons registered as distributors of diesel motor fuel and retailers of non-highway diesel motor fuel only may use this certificate to purchase non-highway diesel motor fuel for resale without paying the petroleum business tax, diesel motor fuel excise tax, and prepaid sales tax.

Persons registered as **distributors of diesel motor fuel** may use this certificate to purchase highway diesel motor fuel without paying the petroleum business tax, diesel motor fuel excise tax, and prepaid sales tax when the highway diesel motor fuel is delivered by pipeline, railcar, barge, tanker (ship), or other marine vessel to a registered terminal, or within a terminal where it has been so delivered.

Persons registered as distributors of diesel motor fuel may use this certificate to purchase qualified biodiesel for resale without paying the petroleum business tax, diesel motor fuel excise tax, and prepaid sales tax.

Persons registered as distributors of kero-jet fuel only may use this certificate for purchases of kero-jet fuel exclusively for sale at retail for delivery directly into the fuel tank of an airplane without paying petroleum business tax and diesel motor fuel excise tax but subject to prepaid sales tax.

Only a distributor of diesel motor fuel may sell highway diesel motor fuel, non-highway diesel motor fuel, qualified biodiesel, or kero-jet fuel to purchasers using this certificate.

Purchaser – Do not use this certificate if the fuel is being purchased for your own personal use.

Verification by the seller – Before accepting this certificate the seller must use Publication 532, *New York State Petroleum Business Tax Registrations and Licenses*, to verify that the purchaser is registered as:

- a distributor of diesel motor fuel or retailer of non-highway diesel motor fuel only if purchasing non-highway diesel motor fuel;
- a distributor of diesel motor fuel if purchasing highway diesel motor fuel;
- a distributor of diesel motor fuel if purchasing qualified biodiesel; or
- a distributor of kero-jet fuel only if purchasing kero-jet fuel.

If the purchaser was registered after the publication date of the latest Publication 532 or update, the seller may instead receive a copy of the purchaser's registration dated after the publication date of the latest Publication 532 or update.

If upon receiving Form FT-1001, the seller does not verify that the purchaser is properly registered, the seller has not accepted Form FT-1001 in good faith and may be jointly and severally liable for the taxes.

Seller – You are required by law to provide the purchaser with proper certification of either tax paid or tax exemption, as applicable. If box 1, 2, or 3 is marked, provide a completed Form FT-1000-A, *Certification of Exclusion of Sales, Diesel Motor Fuel, and Petroleum Business Taxes from Selling Price*. If box 4 or 5 is marked, provide a completed Form FT-1000, *Certificate of Prepayment or Payment of Taxes on Diesel Motor Fuel*. You may use an invoice or other billing document instead of Form FT-1000 or Form FT-1000-A provided the document contains the following information:

- date of sale
- your name and address
- your sales tax identification number and motor fuel registration number (if any), or diesel motor fuel registration number
- purchaser's name and address
- number of gallons of each type of fuel delivered
- date of delivery and the respective invoice or other billing or shipping document numbers
- separately stated amount per gallon for each tax (diesel motor fuel tax, petroleum business tax, and prepaid sales tax) included in the selling price
- a statement that the amounts of tax shown have been or will be paid by you or your supplier

A distributor of kero-jet fuel only may use this certificate for the purchase of kero-jet fuel.

Blanket certificate – The seller must determine whether the purchaser's name appears on the list of distributors in effect at the time of any subsequent transaction. If the person's name does **not** appear, the seller is responsible for taxes on all sales made to the purchaser subsequent to the date of this list or the date the seller becomes aware that the person is no longer registered, whichever is first.

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 that is not non-highway diesel motor fuel.

Dyed diesel motor fuel is diesel motor fuel that has been dyed in accordance with and for the purpose of complying with the provisions of 26 USC 4082(a).

Qualified biodiesel is a diesel motor fuel substitute produced from nonpetroleum renewable resources that meets the registration requirements for fuels and fuel additives established by the Environmental Protection Agency under section 211 of the Clean Air Act (42 USC 7545) and that meets the ASTM International active standard D6751 for biodiesel fuel.

A *terminal* is a motor fuel or diesel motor fuel storage facility with a storage capacity of 50,000 gallons or more, excluding any facility where motor fuel or diesel motor fuel is stored solely for its retail sale at the facility. You must apply for registration as a terminal operator if you have use or control over, or the right to so use or control, such terminal.

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) or TDD equipment users	Dial 7-1-1 for the New York Relay Service