



# Exemption Certificate for Retail Sellers of Aviation Gasoline

For purchases made on or after December 1, 2017

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

**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 certificate for at least three years.

The purchaser must complete this certificate 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 State 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 certificate  Blanket certificate

Unless this is marked above as a *Single-purchase certificate*, 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 (mark an X in the applicable box)

#### Registered retail sellers 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 certificate will be sold by me and delivered by me directly into the fuel tanks of commercial or general aviation aircraft for use in the operation of the aircraft. (This purchase of aviation gasoline is not subject to the pass through of the motor fuel tax or the prepaid sales tax but is subject to the petroleum business tax at the reduced rate for retail sellers of aviation gasoline.)

#### Other retail sellers of aviation gasoline

I am a fixed base operator registered as a vendor for sales tax purposes, but I am not registered as a retail seller of aviation gasoline. I am purchasing aviation gasoline from a registered distributor of motor fuel. All the aviation gasoline purchased under this certificate will be sold by me and delivered by me directly into the fuel tanks of commercial or general aviation aircraft for use in the operation of the aircraft. (This purchase of aviation gasoline is not subject to the prepaid sales tax but is subject to the pass through of the motor fuel tax and the full petroleum business tax.)

I certify that the aviation gasoline being purchased is not subject to tax as indicated above.

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

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

## Instructions

### Who may use this form

You may use this form to make an exempt purchase of aviation gasoline from a registered distributor of motor fuel if you are a:

- retail seller of aviation gasoline registered under Article 12-A, or
- fixed base operator not registered under Article 12-A as a retail seller of aviation gasoline who makes sales of aviation gasoline directly into the fuel tanks of commercial or general aviation aircraft for use in the operation of the aircraft.

### General information

The purchaser must give the seller (registered distributor of motor fuel) a completed Form FT-1013 to purchase aviation gasoline exempt from tax as indicated on the form.

**Note:** Blanket certificates issued before December 1, 2017, cannot be used by purchasers of aviation fuel to make a purchase on or after December 1, 2017, that is not subject to the prepaid sales tax on motor fuel. A purchaser must provide the seller a new Form FT-1013 certifying that all the fuel purchased will be sold and delivered directly into the fuel tanks of commercial and general aviation aircraft for use in their operation.

### Sellers

When you receive Form FT-1013 from a registered retail seller of aviation gasoline, you must:

- verify the purchaser is registered as a retail seller of aviation gasoline and listed in Publication 532, *New York State Petroleum Business Tax Registrations and Licenses*, or
- have a copy of the purchaser's registration as a retail seller of aviation gasoline that indicates the purchaser was registered after the most recent issue of Publication 532.

Publication 532 lists all currently registered retail sellers of aviation gasoline, registered distributors of motor fuel, and other fuel registrations. This publication is reissued quarterly with monthly updates, and can be found on our website (see *Need help?*).

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

When you receive Form FT-1013 from a fixed base operator that is **not** registered as a retail seller of aviation gasoline, you must deliver the aviation gasoline directly into a bulk storage facility of the purchaser which is at a fixed and permanent place at an airport within this state and is used solely to fill the fuel tanks of commercial or general aviation aircraft.

If you do not meet the above requirements, then you may not claim to have accepted the document in good faith.

### Purchasers

If you furnish your seller with a false or fraudulent certificate to avoid payment of any taxes, you will be jointly and severally liable for the taxes and may also be subject to civil and criminal penalties.

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