



# Certification of Use of Motor Fuel Purchased in Volume

To be completed by the purchaser and given to the seller who must keep it for at least three years after the date of the last sale substantiated by this certificate.

Name of seller			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code
Purchaser's certificate of authority number (if any)			Employer identification number (EIN)		

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

- Single purchase certificate
- Blanket certificate

I certify that the motor fuel I am purchasing:

- 1  will be resold by me and therefore only the prepaid sales tax should be included in my purchase price; **or**
- 2  will be used by me and not resold. Therefore, the sales tax due on this purchase must be computed on the actual selling price at the combined state and local sales tax rate in effect where the fuel is delivered.

Signature of purchaser or authorized representative	Title	Date
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**Certification:** I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I understand that the vendor is required to collect such applicable taxes from me unless I properly furnish this certificate to the vendor and that the vendor must retain this certificate and make it available to the Tax Department upon request. I also understand that the Tax Department is authorized to investigate the validity and accuracy of any information entered on this document.

## Instructions

This certificate must be completed by **anyone** purchasing motor fuel in volume. Purchasing in volume does not include purchases at retail where the motor fuel will be dispensed directly into the purchaser's motor vehicle or into a small fuel container.

This certificate must be given to the seller to certify that the fuel will be either resold or consumed by the purchaser.

**If Box 1 is marked**, the seller will **pass through** the amount of sales tax they have prepaid on the fuel and they must give the purchaser a properly completed Form FT-935, *Certification of Prepayment of Sales Tax and Payment of the Motor Fuel Tax and the Petroleum Business Tax*.

**If Box 2 is marked**, the seller will compute and collect the sales tax due on the actual purchase price at the combined state and local sales tax rate in effect where the fuel is delivered to the purchaser.

### Recordkeeping

This certificate must be properly completed by the purchaser and given to the seller at the time of the first purchase from that seller.

Unless it is marked as a *single purchase certificate*, it shall be considered to be part of any order given to the seller and shall remain in effect until revoked by the purchaser. The seller must retain this certificate for at least three years after the last sale to which it is applicable.