



# Residual Petroleum Product Exemption Certificate

**Purchasers and sellers:** Read carefully before giving or accepting this certificate.

**Purchaser:** You must complete this certificate and give it to the seller. Please type or print.

**Seller:** Your sales are subject to the applicable tax on residual petroleum product unless the purchaser gives you a properly completed certificate no later than 90 days after delivery of the product sold. Keep this certificate for at least three years.

Name of <b>seller</b>			Name of <b>purchaser</b>		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code
Seller's certificate of authority number			Purchaser's certificate of authority number		
NYS residual petroleum product business registration number			Employer identification number (EIN)		

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

Single-purchase certificate

Date of delivery	Invoice or delivery ticket number	Gallons purchased
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Blanket certificate – will be considered part of any order given to you and will remain in force until revoked by written notice.

Check the applicable box:

I certify that I am currently registered with the state of New York as a residual petroleum product business and that the residual petroleum product being purchased will be resold by me (exempt from the petroleum business tax and the state and local retail sales taxes).

I certify that I am currently registered with the state of New York as a residual petroleum product business and that the residual petroleum product being purchased is for use by me as an electric corporation for the production of electricity for sale (exempt from the petroleum business tax and the state and local retail sales taxes, but not exempt from the local sales tax if the product is delivered in New York City).

I certify that I am purchasing residual petroleum product from you and that this product will be consumed by me as bunker fuel in my vessels (exempt from the petroleum business tax).

I further certify that these vessels are engaged in interstate or foreign commerce (exempt from the petroleum business tax and the state and local retail sales taxes).

**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 the 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.

<b>Sign Here</b>	Signature of <b>purchaser</b> or authorized representative	Title	Date

### General information

This certificate is to be used only by purchasers claiming exemption from the petroleum business tax and sales tax on purchases of residual petroleum product by registered residual petroleum product businesses for resale, by electric corporations with a direct pay permit for the production of electricity for sale, or by consumers for use as bunker fuel in vessels. Electric corporations are those subject to the supervision of the Department of Public Service and defined in section 2(13) of the Public Service Law.

When this certificate is properly completed and presented to a registered residual petroleum product business, the seller may exclude from the sale the tax(es) indicated above. Accordingly, the seller shall exclude any residual petroleum product sold above from the petroleum business tax imposed under Article 13-A of the New York State Tax Law.

### 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

Business Tax Information Center: 518-457-5342

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