

# Statement of Exportation of Motor Fuel By Purchaser

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.

This is a single-purchase certificate. A separate certificate must be issued for each purchase.

**This certificate must be issued before or at the time of purchase**

It will be acceptable as proof of export only if **all** entries are completed and the photocopy or letter referred to below is attached.

Name of seller
Street address
City State ZIP code
Date of delivery

Name of purchaser
Street address
City State ZIP code
Federal employer identification number (if any)

**I certify that:**

- I am a duly licensed distributor/dealer of motor fuel in the state or province of \_\_\_\_\_, as evidenced by the attached photocopy of my valid distributor/dealer license or a letter from the taxing authority of that state or province certifying my status.  
**and**
- This motor fuel will be immediately transported from New York State to the state or province named above where it will either be sold from or used at my facilities located at \_\_\_\_\_ (street, city, state) or delivered to my customer's facility at \_\_\_\_\_ (street, city, state),  
The fuel is being transported to such facility by \_\_\_\_\_  
(mode of transportation and name of transporter if different from purchaser)  
**and**
- I am purchasing \_\_\_\_\_ gallons of motor fuel from the above-named seller and the motor fuel tax, petroleum business tax and prepaid sales tax are not being passed through to me.  
**and**
- I will not subsequently resell, deliver or use this motor fuel in New York State.

I understand that my signature on this form authorizes representatives of the New York State Department of Taxation and Finance to inspect my books and records relating to this transaction and to inspect my facilities located outside New York State in order to verify the statements made on this form. I also understand that the New York State Department of Taxation and Finance may divulge the details of this transaction to the taxing authorities of the state or province to which the motor fuel is being exported.

\_\_\_\_\_  
Signature of purchaser or authorized representative Title Date

**Evasion** of taxes on motor fuel in New York State **is a felony**. In addition, any person who attempts to use this form to evade the taxes on motor fuel is liable for statutory penalties as provided by the New York State Sales Tax, Motor Fuel Tax, and Petroleum Business Tax Laws and Regulations.