



# Certification of Use of Diesel Motor Fuel Purchased in Volume

This certificate is to be used by retail filling stations to purchase diesel product for resale and by diesel motor fuel distributors to purchase highway diesel motor fuel for resale. It may **not** be used by distributors of kero-jet fuel only or retailers of non-highway diesel motor fuel only.

This certificate must 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.

Read all statements and certifications carefully before issuing or accepting this certificate.

Name of seller			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code
Purchaser's NYS diesel motor fuel registration number <i>(if any)</i>					
Purchaser's NYS <i>Certificate of Authority</i> number					

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

Single-purchase certificate

Blanket certificate

Unless this is marked above as a *Single-purchase certificate*, it shall be considered part of any order given to you and shall remain in force until revoked by written notice to you.

Invoice number or delivery ticket number	Specific product (for example, No. 2 fuel oil)	Gallons purchased

*Diesel motor fuel* means 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 No. 4 diesel fuel.

*Non-highway diesel motor fuel* means 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* means any diesel motor fuel which is not non-highway diesel motor fuel.

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

Mark one:

I certify that the diesel motor fuel being purchased by me is for resale through my retail filling station. I will collect the applicable taxes on my sale.

I certify that I am a distributor of diesel motor fuel and the product being purchased by me is highway diesel fuel that I will resell. I will collect the applicable taxes on my sale.

Signature of purchaser or authorized representative	Title	Date
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**To the purchaser:** Furnishing false or fraudulent information in completing this certificate with the intention of avoiding payment of a proper amount of tax shall make you jointly and severally liable for the tax and may also subject you to substantial civil and criminal penalties.

**To the seller:** Do not accept this certificate if it is incomplete. Upon receipt of this certificate, properly completed, you are authorized to pass through the prepaid sales tax in lieu of the state and local sales tax. On each sale, you must give the purchaser proper certification of the taxes paid.