



# Certification for Non-Highway Diesel Motor Fuel and Residual Petroleum Product Used for Commercial Purposes (Other Than Manufacturing or Farming)

**Purchasers and sellers:** Read the information on page 2 and certifications below carefully before giving or accepting this certificate.

**Sellers:** Your sales are subject to the applicable taxes on diesel motor fuel or residual petroleum product unless the purchaser gives you a properly completed certification no later than 90 days after the delivery of the product sold. Keep the certificate for at least three years.

**Purchasers:** This certificate must be completed by the purchaser and given to the seller.

Type or print

Name of <b>seller</b>	Name of <b>purchaser</b>
Address (number and street)	Address (number and street)
City State ZIP code	City State ZIP code
Seller's Certificate of Authority number	Purchaser's Certificate of Authority number

Enter specific product type: \_\_\_\_\_ . (Use a separate Form FT-1014 for each product type.)

- Single-purchase certificate** — enter the invoice or delivery ticket number \_\_\_\_\_ and the number of gallons \_\_\_\_\_ .
- Blanket certificate** — will be considered part of any order given to you and will remain in force until revoked by written notice. It covers only purchases of the specific product type indicated above.

**Part 1 — Non-highway diesel motor fuel**

Enter the percentage of fuel for each item below (must total 100%).

- a** I certify that \_\_\_\_\_ % of the non-highway diesel motor fuel covered by this certificate is used for commercial purposes, other than in the production for sale of tangible personal property, gas, electricity, refrigeration, or steam. The fuel will not be delivered to a filling station or a tank equipped with a nozzle or other apparatus that can fuel a motor vehicle. (This sale is exempt from the diesel motor fuel tax, but is subject to the petroleum business tax at the commercial gallonage rate for diesel motor fuel and, unless a different exemption form is provided, New York State (NYS) and local sales taxes.)
- b** I certify that \_\_\_\_\_ % of the fuel is to be used for nonresidential (commercial) heating purposes. (This sale is subject to the petroleum business tax at the nonresidential heating rate for diesel motor fuel and NYS and local sales taxes, but exempt from the diesel motor fuel tax.)
- c** I certify that \_\_\_\_\_ % of the fuel is to be used for residential heating purposes. (This sale is exempt from the petroleum business tax, the diesel motor fuel tax, and NYS sales tax, but, if applicable, subject to local sales tax.)

**Part 2 — Residual petroleum product**

Enter the percentage of product for each item below (must total 100%).

- a** I certify that \_\_\_\_\_ % of the residual petroleum product covered by this certificate is used for commercial purposes, other than in the production for sale of tangible personal property, gas, electricity, refrigeration, or steam. (This sale is subject to the petroleum business tax at the commercial gallonage rate for residual petroleum product and, unless a different exemption form is provided, NYS and local sales taxes.)
- b** I certify that \_\_\_\_\_ % of the product is to be used for nonresidential (commercial) heating purposes. (This sale is subject to the petroleum business tax at the nonresidential heating rate for residual petroleum product and to NYS and local sales taxes.)
- c** I certify that \_\_\_\_\_ % of the product is to be used for residential heating purposes. (This sale is exempt from the petroleum business tax and NYS sales tax, but, if applicable, subject to local sales tax.)

**Note:** Kerosene is exempt from the petroleum business tax when sold by a petroleum business registered as a distributor of diesel motor fuel or a retailer of non-highway diesel motor fuel only and the kerosene is not mixed or blended with other products, is not sold with any other petroleum product, or is not sold or used to operate motor vehicles or delivered into a tank equipped with a nozzle.

**Certification:** I certify that the above statements are true and complete, and I make these statements with the knowledge that willfully issuing a false or fraudulent certificate with the intent to evade tax is a misdemeanor under New York State Tax Law sections 1812(c)(4), 1812-f(c)(4), and 1817(m) and Penal Law section 210.45, punishable by a fine up to \$10,000 for an individual or \$20,000 for a corporation. I also understand that the Tax Department is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.

Signature of <b>purchaser</b> or authorized representative	Title	Date
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## Instructions

### General information

This certificate can be used to claim exemption from the petroleum business tax, diesel motor fuel tax, and NYS sales and use tax on non-highway diesel motor fuel and residual petroleum product for commercial purposes other than fuel used in manufacturing and farm production. The certificate may not be used for sales to exempt not-for-profit organizations or rate-regulated utilities producing electricity. You may use it for a single purchase or for blanket purchases of one specific type of product. If the fuel is delivered into a single fuel tank but will be used for different purposes, enter the percentage of fuel allocated for each item in Parts 1 and 2. This allocation must be supported by an engineering study.

For farm production, use Form FT-1004, *Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations*.

For manufacturing, use Form FT-1012, *Manufacturing Certification for Non-Highway Diesel Motor Fuel and Residual Petroleum Product*.

For exempt organizations, use Form FT-1021-A, *Certification for Purchases of Non Highway Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations*.

### Definitions

*Commercial gallonage* means gallonage that:

- is non-highway diesel motor fuel or residual petroleum product;
- is included in the full measure of the non-highway diesel motor fuel component or the residual petroleum product component of the petroleum business tax;
- does not and will not qualify:
  - for the utility credit or reimbursement,
  - as manufacturing gallonage,
  - for the not-for-profit organization exemption, or
  - as fuel used for heating/cooling; and
- will not be used and has not been used in the fuel tank connecting with the engine of a vessel.

*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).

*Residual petroleum product* means the topped crude of refinery operations including No. 5 fuel oil, No. 6 fuel oil, bunker C, and the special grade of diesel product designated as No. 4 diesel fuel, that is not suitable for use in the operation of a motor vehicle engine. This product is sometimes used for the production of electric power, space heating, vessel bunkering, and other industrial purposes.

### Need help?



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- 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) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.