

Statement of Exportation of Diesel Motor Fuel by Purchaser

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. This form may only be accepted by a Distributor of Diesel Motor Fuel. It cannot be accepted by a Retailer of Heating Oil Only or Distributor of Kero-Jet Fuel Only.

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 sale substantiated by this certificate.

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

Name of seller <i>(must be a Distributor of Diesel Motor Fuel)</i>		
Street address		
City	State	ZIP code
Date of delivery		

Name of purchaser	
Street address	
City	State ZIP code
Federal employer identification number <i>(if any)</i>	
NYS sales tax ID number <i>(if any)</i>	NYS diesel registration number <i>(if any)</i>

I certify that:

- I am purchasing the following diesel product from the above-named seller, and the diesel motor fuel tax, petroleum business tax and prepaid sales tax are **not** being passed through to me:

Invoice Number or Delivery Ticket Number	Specific Product	Gallons Purchased

- I will not subsequently resell, deliver or use this diesel product in New York State.
- This diesel product will be immediately transported from New York State to the state or province of _____ where it will be either (check applicable box and furnish address if requested):

- sold or used at my facilities located at _____ street, city, state or province **or**
- delivered to my customer's facility at _____ street, city, state or province **or**
- delivered directly to consumers for their use outside New York State.

- The fuel is being transported by _____ name of transporter and the mode of transportation is by _____ truck, pipeline, railroad, etc.

- Based on the laws of the state or province named in item 3 above, it is lawful for me to import diesel motor fuel there **and** (check one):
 - I certify that I am a duly licensed or registered dealer or distributor of diesel motor fuel in the state or province named in item 3 above, authorized to import and/or sell in that state or province the diesel product being purchased. This authorization is evidenced by the attached photocopy of my valid distributor's or dealer's license or letter from the taxing authority of that state or province certifying my status as a dealer or distributor.
 - or**
 - I certify that the state or province named in item 3 above does not license or register dealers or distributors who import into the state or province and/or sell diesel product that is the subject of this purchase; however, I am licensed with and authorized to conduct business in this state or province as evidenced by the attached photocopy of my valid sales tax, value added tax, corporation tax or business registration certificate or other authority issued by such state or province.

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 of New York State in order to verify the statements made on this form. I also understand that the Tax Department may divulge the details of this transaction to the taxing authorities of the state or province to which the diesel motor fuel is being exported.

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

This form is for use by persons and businesses purchasing diesel motor fuel in New York for immediate export out of New York for sale or use by the purchaser outside of New York. The purchaser may buy diesel motor fuel exempt from the state diesel motor fuel tax, the petroleum business tax and the prepaid sales tax or actual retail sales tax provided the purchaser completes this form in its entirety, **provides the form to the seller prior to or at the time of delivery**, and provides evidence that the purchaser meets one of the following conditions:

1. If the state or province where the diesel product is being exported requires a license or registration to import and/or sell the specific diesel product so exported, the purchaser must provide evidence of being a registered distributor or dealer of the specific diesel product in the state or province of export.

or

2. If the state or province where the diesel product is being exported does not require a license or registration to import and/or sell the specific diesel product so exported, the purchaser must provide evidence of being otherwise authorized to conduct business in the state or province of export.

The purchaser **must** provide a photocopy of his or her dealer or distributor license or evidence of being otherwise licensed to conduct business in such state or province.

Other persons and businesses purchasing diesel motor fuel in New York for export are required to pay the state diesel motor fuel tax, the petroleum business tax and the sales

tax on their purchases. Depending on the subsequent use and/or sale of the diesel motor fuel outside of New York, the purchaser may be entitled to a refund or credit of the taxes paid.

The person or business making the sale of diesel motor fuel (see definition below) must be a registered New York Distributor of Diesel Motor Fuel only; **this certificate may not be accepted by a Retailer of Heating Oil Only or Distributor of Kero-Jet Fuel Only.**

Diesel motor fuel is kerosene, crude oil and middle distillates or motor fuel suitable for use in the operation of an engine of the diesel type. It does not include topped crude or refinery operations such as No. 5 or No. 6 fuel oil and that special grade of diesel product specifically designated No. 4 Diesel Fuel that is not suitable as a fuel used in the operation of a motor vehicle engine. (See Notice N-89-63 for definition of industry standard No. 4 diesel fuel.)

Enhanced diesel product includes:

- 1 - diesel fuel
- 2 - No. 1 diesel fuel
- 3 - enhanced No. 2 fuel oil (the blended product that results from the mixing of No. 2 fuel oil with kerosene or cetane improver to make the fuel oil more suitable to operate in a motor vehicle diesel engine)
- 4 - any other industry designation commonly used to refer to a fuel used in the operation of a diesel motor vehicle engine.

In the space entitled *Specific Product*, indicate the specific type of unenhanced product (for example, No. 2 fuel oil) or enhanced product (for example, diesel fuel) being purchased.