



# Statement of Exportation of Diesel Motor Fuel by Purchaser

**Note: 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 certificate may only be accepted by a distributor of diesel motor fuel. It cannot be accepted by a retailer of non-highway diesel motor fuel only or a distributor of kero-jet fuel only.

**Note:** 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 or, if this is a blanket certificate, three years after the expiration date.

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

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

**Single-purchase certificate** – Enter the invoice number \_\_\_\_\_, delivery ticket number \_\_\_\_\_, gallons purchased \_\_\_\_\_, and the product code \_\_\_\_\_ (see Publication 902, *Product Codes for Fuels*).

**Blanket certificate** – This exemption certificate covers only purchases for export as indicated on each invoice or delivery ticket and is valid from \_\_\_\_\_ until it expires at 11:59 PM on December 31 of the same year.  
*(effective date)*

A new Form FT-1003 must be provided to the seller for purchases for export after December 31.

**I certify that:**

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

2 I will not subsequently resell, deliver or use this diesel motor fuel in New York State.

3 This diesel motor fuel will be immediately transported from New York State to the state or province of \_\_\_\_\_ where it will be either (mark an **X** in the 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 outside New York State for their use outside New York State.

4 The fuel is being transported by \_\_\_\_\_ name of transporter and the mode of transportation is by \_\_\_\_\_ truck, pipeline, railroad, etc.

5 Based on the laws of the state or province named on line 3 above, it is lawful for me to import diesel motor fuel there **and** (mark an **X** in one):

I certify that I am a duly licensed or registered dealer or distributor of diesel motor fuel in the state or province named on line 3 above, authorized to import and/or sell in that state or province the diesel motor fuel 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 on line 3 above does not license or register dealers or distributors who import into the state or province and/or sell diesel motor fuel 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.

**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 such 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.

Signature of purchaser or authorized representative	Title	Date
---	-------	------

**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.

## Instructions

### General information

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

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

**or**

2. If the state or province where the diesel motor fuel is being exported does not require a license or registration to import and/or sell the specific diesel motor fuel 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 State 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 State, the purchaser may be entitled to a refund or credit of the taxes paid.

*Diesel motor fuel* is 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.

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- 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) or TDD equipment users	Dial 7-1-1 for the New York Relay Service