

# Certificate of Tax Exemption On Purchases of Enhanced Diesel Motor Fuel

**FT-1025** (4/01)

To purchasers and sellers:  
Read certifications carefully before  
giving or accepting this certificate.

(purchases of over 4,500 gallons for heating)

To sellers: Your sales are subject to  
the applicable taxes on diesel  
motor fuel unless the purchaser  
gives you a properly completed  
exemption document at or before  
the time of delivery. Keep the  
certificate for at least three years.

This certificate must be completed and given to the seller for each delivery. Please type or print.

Name of seller			Name of purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code
			Purchaser's New York State sales tax identification number (if any)		

Complete this information for each delivery.

Invoice or delivery ticket number	Specific product type	Number of gallons

Use this certificate for each purchase of more than 4,500 gallons of enhanced diesel product for heating purposes.

Check the applicable box and enter the requested information. Complete Part I if all the fuel will be used for nonresidential heating. Complete Part II if all the fuel will be used for residential heating. Complete Part III if the fuel will be used for both nonresidential and residential heating. Enter the number of gallons of fuel that will be used for each purpose.

### Part I — Purchases of more than 4,500 gallons of enhanced diesel product for nonresidential heating

- I am purchasing enhanced diesel product for use exclusively for heating a nonresidential structure. It will be delivered into a storage tank at (enter address where delivered) \_\_\_\_\_ . The storage tank is attached to a heating unit and is not equipped to dispense fuel into the fuel tank of a motor vehicle. This transaction is exempt from the diesel motor fuel tax, but subject to the petroleum business tax at the nonresidential heating rate for diesel motor fuel and state and local sales tax (valid for purchases on or after April 1, 2001).

### Part II — Purchases of more than 4,500 gallons of enhanced diesel product for residential heating

- I am purchasing enhanced diesel product for use exclusively to heat a residential structure. It will be delivered into a storage tank at (enter address where delivered) \_\_\_\_\_ . The storage tank is attached to a heating unit and is not equipped to dispense fuel into the fuel tank of a motor vehicle. This transaction is exempt from the diesel motor fuel tax, the petroleum business tax and the state sales tax, but may be subject to local sales taxes. The seller is required to collect local tax where applicable.

### Part III — Purchases of more than 4,500 gallons of enhanced diesel product used for both residential and nonresidential heating purposes

- I am purchasing enhanced diesel product for use exclusively for both residential and nonresidential heating purposes. (If the fuel in a tank will be used for both residential and nonresidential heating purposes, compute the percentage of residential use for each tank on Form TP-385, *Certification of Residential Use of Energy Purchases*, and give it to the seller.)

Enter the number of gallons used for residential and nonresidential heating purposes.

**Residential** heating. \_\_\_\_\_ gallons. This transaction is exempt from the diesel motor fuel tax, the petroleum business tax and the state sales tax, but will be subject to any applicable local sales tax.

**Nonresidential** heating. \_\_\_\_\_ gallons. This transaction is exempt from the diesel motor fuel tax, but subject to the petroleum business tax at the nonresidential heating rate and the state and local sales tax (valid for purchases on or after April 1, 2001).

The storage tank is attached to a heating unit and not equipped to dispense fuel into the fuel tank of a motor vehicle. The storage tank(s) where the fuel will be delivered is located at (enter the address where delivered) \_\_\_\_\_

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 sections 1812(c)(4), 1812-f(c)(4), and 1817(m) of the New York State Tax Law and section 210.45 of the Penal Law, 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 purchaser or authorized representative	Title	Date
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## Instructions

This is a single-transaction certificate; therefore, the purchaser must give a separate certificate each time an exempt purchase is made. Use this certificate to claim exemption from certain taxes on purchases of more than 4,500 gallons of enhanced diesel product for heating purposes.

Enhanced diesel motor fuel is:

- Any product specifically designated as:
  - a. diesel fuel,
  - b. No. 1 diesel fuel,
  - c. No. 2 diesel fuel, or
  - d. any like industry designation commonly used to refer to a fuel used in operation of a motor vehicle engine of the diesel type.
- The combined or blended product that has resulted from the act of enhancement.

*Enhancement* is the addition of kerosene or any other substance or additive, such as a cetane improver, to fuel oil that improves or enhances its performance in the operation of a diesel-type motor vehicle engine. Enhancement does not include the addition of a substance to No. 2 fuel oil if the resulting product is invoiced and sold, in good faith, as No. 2 fuel oil.

Do **not** use this certificate to purchase fuel for use in farm production; for that, use Form FT-1004, *Certificate for Purchases of Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations*.

Without this certificate, purchases of more than 4,500 gallons of enhanced diesel product are subject to the diesel motor fuel tax, the petroleum business tax at the automotive-type diesel motor fuel rate, and the state and local sales taxes.

## Need help?



**Telephone assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center:	1 800 972-1233
For general information:	1 800 225-5829
To order forms and publications:	1 800 462-8100
From areas outside the U.S. and outside Canada:	(518) 485-6800



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



### Hotline for the hearing and speech impaired:

1 800 634-2110 from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



**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, please call 1 800 225-5829.



### If you need to write, address your letter to:

NYS TAX DEPARTMENT  
TAXPAYER ASSISTANCE BUREAU  
W A HARRIMAN CAMPUS  
ALBANY NY 12227