



Statement of Exportation of 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.

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 Motor Fuel)</i>	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code
Date of delivery	Federal employer identification number <i>(if any)</i>

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-936 must be provided to the seller for purchases for export after December 31.

I certify that:

1 I am purchasing motor fuel from the above-named seller, and the 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 motor fuel in New York State.

3 This 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 motor fuel there **and** (mark an **X** in one):

I certify that I am a duly licensed or registered dealer or distributor of motor fuel in the state or province named on line 3 above, authorized to import and/or sell in that state or province the 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 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 understand that my signature on this certificate 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 certificate. 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 motor fuel is being exported.

Signature of purchaser or authorized representative	Title	Date
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Evasion of taxes on motor fuel in New York State **is a felony**, and any person who attempts to use this form to evade the taxes on 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

This certificate is for use by persons and businesses purchasing 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 motor fuel exempt from the 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 provides evidence that the purchaser meets one of the following conditions:

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

or
2. If the state or province where the motor fuel is being exported does not require a license or registration to import and/or sell the 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 motor fuel in New York State for export are required to pay the motor fuel excise tax, the petroleum business tax and the sales tax on their purchases. Depending on the subsequent use and/or sale of the motor fuel outside of New York State, the purchaser may be entitled to a refund or credit of the taxes paid.

Motor fuel is gasoline, benzol, reformulated blendstock for oxygenate blending, conventional blendstock for oxygenate blending, E85, fuel grade ethanol that meets the ASTM International active standards specifications D4806 or D4814, or other product which is suitable for use in the operation of a motor vehicle engine.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax

offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Visit our Web site at 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) 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.