



Residual Petroleum Product Exportation Certificate

Purchasers and sellers: Read carefully before giving or accepting this certificate. A separate certificate must be issued for each purchase.

Sellers: Your sales are subject to the applicable taxes on residual petroleum product unless the purchaser gives you a properly completed certification at or before the time of delivery. Keep the certificate for at least three years from the due date of the return that reports this sale.

Purchasers: You must complete this certificate and give it to the seller. Please type or print.

Name of seller		Name of purchaser	
Street address		Street address	
City	State	ZIP code	
Seller's certificate of authority number		Seller's NYS residual petroleum product business registration number	
Purchaser's certificate of authority number		Employer identification number (EIN)	

I certify that:

- I am purchasing the following residual petroleum product from the above-named seller, and the petroleum business tax is **not** being passed through to me. This purchase is subject to sales tax unless otherwise exempt.

Date of delivery	Invoice or delivery ticket number	Gallons purchased or sold
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- I will not subsequently resell, deliver, or use this product in New York State.
- This residual petroleum product will be immediately transported from New York State to:

Street	City	State or province
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- Based on the laws of the state or province named above, it is **lawful** for me to import residual petroleum product into that state or province. This authorization is evidenced by the attached photocopy of my valid license or letter from the taxing authority. If a license or registration is not required, this authorization is evidenced by a photocopy of my valid sales tax, value added tax, corporation tax, or other authority issued by that 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 the 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
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General information

This certificate is required for sales of residual petroleum product in New York State to a purchaser authorized to sell this product in another state or province that will immediately export this product for resale or use in that state or province.

A purchaser **must** provide a photocopy of the license or evidence of being otherwise licensed to conduct business in that state or province.

This certificate will be acceptable as proof of export only if all entries are completed.

This certificate may only be accepted by a registered residual petroleum products business.

Need help?



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- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Business Tax Information Center:	518-457-5342
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