



Certification for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations

This certificate must be completed by the purchaser and given to the seller (see instructions).

Type or print

Table with 2 columns: Name of purchaser, Address, City, State, ZIP code, Exempt organization number, Federal employer identification number (EIN) and Name of seller, Address, City, EIN, Distributor of, Retailer of non-highway diesel motor fuel only, Residual petroleum product business.

Mark an X in the applicable box:

- Single-purchase certification
Blanket certification

Unless this is marked above as a Single-purchase certification, it will be considered part of any order given to the seller by the purchaser and will remain in force until revoked by written notice. It covers purchases of the specific product marked below. Use a separate Form FT-1021-A for each product.

I am purchasing (mark an X in box 1 or 2):

- 1 Non-highway diesel motor fuel (complete worksheet below)
2 Residual petroleum product (do not complete worksheet; exempt from petroleum business tax and state and local sales taxes). No excise tax is imposed on residual petroleum product.

Fuel use percentage worksheet

Mark an X in one or more boxes and, if applicable, indicate the percentage. You must be able to substantiate the percentage of fuel used for each purpose. The percentages must total 100%.

This fuel will be used for:

- Residential heating purposes (exempt from excise tax, petroleum business tax, and state and local sales taxes).
Nonresidential heating purposes, and the purchaser is an organization exempt under:
Section 1116(a)(4) (exempt from excise tax, petroleum business tax, and state and local sales taxes).
Section 1116(a)(5) (exempt from excise tax and petroleum business tax, but subject to state and local sales taxes).
Other purposes (explain)

For purposes other than heating, but for the organization's exempt purposes (exempt from excise tax and petroleum business tax, but subject to state and local sales taxes, unless otherwise exempt). Note: Fuel used on the public highways, purchased at a filling station, delivered into a tank with a nozzle capable of fueling a motor vehicle, or not used for the organization's exempt purposes, is subject to excise tax, state and local sales taxes, and petroleum business tax at the highway diesel motor fuel rate, unless otherwise exempt.

Signature

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 New York State Tax Law sections 1812(c)(4), 1812-f(c)(4), and 1817(m) and Penal Law section 210.45, punishable by a fine up to \$10,000 for an individual or \$20,000 or more 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

## Instructions

### Who may use this form

This certification may be used only by organizations granted exempt organization status under Tax Law, Article 28, section 1116(a)(4) or section 1116(a)(5). The exempt organization must give its supplier a completed Form FT-1021-A to purchase non-highway diesel motor fuel or residual petroleum product, without payment of certain taxes. The fuel must be used for the exclusive use and consumption by the named organization (other than on the public highways of New York State (NYS)). **Note:** This certification cannot be used by exempt organizations to purchase gasoline.

Organizations exempt under section 1116(a)(4) include organizations operated exclusively for religious, charitable, scientific, literary, or educational purposes, or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals.

Organizations exempt under section 1116(a)(5) include posts or organizations of past or present members of the armed forces of the United States, or auxiliary units, or societies of, or trusts or foundations for, any of these posts or organizations.

### Sellers

Your sales are subject to the applicable taxes on non-highway diesel motor fuel or residual petroleum product, unless the purchaser gives you a properly completed certification at or before the time of delivery. Keep the certification for at least three years from the due date of the return that reports the final purchase of fuel by the exempt organization.

### Definitions

*Diesel motor fuel* is No. 1 diesel motor fuel, No. 2 diesel motor 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 as No. 4 diesel motor fuel.

*Non-highway diesel motor fuel* is any diesel motor fuel that is designated for use other than on a public highway (except for the use of the public highway by farmers to reach adjacent lands), and is dyed diesel motor fuel.

*Highway diesel motor fuel* is any diesel motor fuel which is not non-highway diesel motor fuel.

*Residual petroleum product* includes the topped crude of refinery operations consisting of No. 5 fuel oil, No. 6 fuel oil, bunker C, and that special grade of diesel product specifically designated as No. 4 diesel fuel that is not suitable for use in the operation of a motor vehicle engine.

*Dyed diesel motor fuel* is diesel motor fuel that has been dyed in accordance with and for the purpose of complying with the provisions of 26 USC 4082(a).

### General information

All non-highway diesel motor fuel and residual petroleum product must be delivered to the exempt organization's qualifying premises and used for residential heating or for the exempt purposes of the organization. The non-highway diesel motor fuel may **not** be purchased at a filling station or delivered into a tank that can fuel a motor vehicle.

This certification may not be used for purchases of fuel for use in unrelated business activities. An exempt organization is engaged in unrelated business activities if the trade or business regularly carried on by the organization is not substantially related (aside from its need for income or funds or the use it makes of the

profits derived) to the exercise or performance of its charitable, educational, or other purpose or function.

Volunteer fire companies and voluntary ambulance services may purchase motor fuel or diesel motor fuel for use in motor vehicles exempt from NYS and local sales taxes by giving the supplier both a properly completed Form FT-937, *Certificate of Exemption for Qualified Hospitals, Volunteer Fire Companies and Volunteer Ambulance Services*, and Form ST-119, *Exempt Organization Certificate*.

Exempt organizations that use non-highway diesel motor fuel or residual petroleum product in the production of tangible personal property for sale by manufacturing, processing, or assembly should give the supplier a properly completed Form FT-1012, *Manufacturing Certification for Non-Highway Diesel Motor Fuel and Residual Petroleum Product*, for exemption from NYS and local sales taxes, the diesel motor fuel tax, and the petroleum business tax.

Exempt organizations that must pay NYS and local sales taxes may claim a refund of the sales taxes by completing and filing Form FT-500, *Application for Refund of Sales Tax Paid on Petroleum Products*.

Certain exempt organizations may be able to claim a refund of the excise tax on Form FT-946/1046, *Motor/Diesel Motor Fuel Tax Refund Application*.

The exempt organization must use Form TP-385, *Certification of Residential Use of Energy Purchases*, to certify and compute the percentage of fuel used for residential heating purposes and nonresidential heating purposes when only one tank is used for both purposes.

### Need help?



Visit our Web site 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) Hotline** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, 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, call the information center.