NEW YORK STATE

Department of Taxation and Finance

Certification for Non-Highway Diesel Motor Fuel and Residual Petroleum Product Used for Commercial Purposes (Other Than Manufacturing or Farming)

FT-1014 (11/18)

Purchasers and sellers: Read the information on page 2 and certifications below carefully before giving or accepting this certificate.

Sellers: Your sales are subject to the applicable taxes on diesel motor fuel or residual petroleum product unless the purchaser gives you a properly completed certification no later than 90 days after the delivery of the product sold. Keep the certificate for at least three years.

Purchasers: This certificate must be completed by the purchaser and given to the seller.

Type or print

Name of **seller**	Name of **purchaser**	
MELZERS FUEL SERVICE INC		
Address *(number and street)* 755 E ERIE STREET	Address *(number and street)*	
City State ZIP code PAINESVILLE, OH 44077	City State ZIP code	
Seller's *Certificate of Authority* number TF-378078	Purchaser's *Certificate of Authority* number	Employer identification number (EIN)

Enter specific product type: ______________________ . *(Use a separate Form FT-1014 for each product type.)*

☐ **Single-purchase certificate –** enter the invoice or delivery ticket number ____________ and the number of gallons __________ .

☐ **Blanket certificate –** will be considered part of any order given to you and will remain in force until revoked by written notice. It covers only purchases of the specific product type indicated above.

☐ Part 1 – Non-highway diesel motor fuel

Enter the percentage of fuel for each item below (must total 100%).

a I certify that ________% of the non-highway diesel motor fuel covered by this certificate is used for commercial purposes, other than in the production for sale of tangible personal property, gas, electricity, refrigeration, or steam. The fuel will not be delivered to a filling station or a tank equipped with a nozzle or other apparatus that can fuel a motor vehicle. (This sale is exempt from the diesel motor fuel tax, but is subject to the petroleum business tax at the commercial gallonage rate for diesel motor fuel and, unless a different exemption form is provided, New York State (NYS) and local sales taxes.)

b I certify that ________% of the fuel is to be used for nonresidential (commercial) heating purposes. (This sale is subject to the petroleum business tax at the nonresidential heating rate for diesel motor fuel and NYS and local sales taxes, but exempt from the diesel motor fuel tax.)

c I certify that ________% of the fuel is to be used for residential heating purposes. (This sale is exempt from the petroleum business tax, the diesel motor fuel tax, and NYS sales tax, but, if applicable, subject to local sales tax.)

☐ Part 2 – Residual petroleum product

Enter the percentage of product for each item below (must total 100%).

a I certify that ________% of the residual petroleum product covered by this certificate is used for commercial purposes, other than in the production for sale of tangible personal property, gas, electricity, refrigeration, or steam. (This sale is subject to the petroleum business tax at the commercial gallonage rate for residual petroleum product and, unless a different exemption form is provided, NYS and local sales taxes.)

b I certify that ________% of the product is to be used for nonresidential (commercial) heating purposes. (This sale is subject to the petroleum business tax at the nonresidential heating rate for residual petroleum product and to NYS and local sales taxes.)

c I certify that ________% of the product is to be used for residential heating purposes. (This sale is exempt from the petroleum business tax and NYS sales tax, but, if applicable, subject to local sales tax.)

Note: Kerosene is exempt from the petroleum business tax when sold by a petroleum business registered as a distributor of diesel motor fuel or a retailer of non-highway diesel motor fuel only and the kerosene is not mixed or blended with other products, is not sold with any other petroleum product, or is not sold or used to operate motor vehicles or delivered into a tank equipped with a nozzle.

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

Instructions

General information

This certificate can be used to claim exemption from the petroleum business tax, diesel motor fuel tax, and NYS sales and use tax on non-highway diesel motor fuel and residual petroleum product for commercial purposes other than fuel used in manufacturing and farm production. The certificate may not be used for sales to exempt not-for-profit organizations or rate-regulated utilities producing electricity. You may use it for a single purchase or for blanket purchases of one specific type of product. If the fuel is delivered into a single fuel tank but will be used for different purposes, enter the percentage of fuel allocated for each item in Parts 1 and 2. This allocation must be supported by an engineering study.

For farm production, use Form FT-1004, *Certificate for Purchases of Non-Highway Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations.*

For manufacturing, use Form FT-1012, *Manufacturing Certification for Non-Highway Diesel Motor Fuel and Residual Petroleum Product.*

For exempt organizations, use Form FT-1021-A, *Certification for Purchases of Non Highway Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations.*

Definitions

Commercial gallonage means gallonage that:

- is non-highway diesel motor fuel or residual petroleum product;
- is included in the full measure of the non-highway diesel motor fuel component or the residual petroleum product component of the petroleum business tax;
- does not and will not qualify:
  - for the utility credit or reimbursement,
  - as manufacturing gallonage,
  - for the not-for-profit organization exemption, or
  - as fuel used for heating/cooling; and
- will not be used and has not been used in the fuel tank connecting with the engine of a vessel.

Non-highway diesel motor fuel means 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 means any diesel motor fuel which is not non-highway diesel motor fuel.

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

Residual petroleum product means the topped crude of refinery operations including No. 5 fuel oil, No. 6 fuel oil, bunker C, and the special grade of diesel product designated as No. 4 diesel fuel, that is not suitable for use in the operation of a motor vehicle engine. This product is sometimes used for the production of electric power, space heating, vessel bunkering, and other industrial purposes.

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- 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