NEW YORK STATE

Department of Taxation and Finance

Manufacturing Certification for Non-Highway Diesel Motor Fuel and Residual Petroleum Product

FT-1012 (11/18)

Purchasers and sellers: Read the information on page 2 and certifications 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 form must be completed by the purchaser and given to the seller.

Type or print

Name of **seller**	Name of **purchaser**
MELZERS FUEL SERVICE INC	
Street address: 755 E ERIE STREET	Street address:
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-1012 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

I certify that **all** (100%) of the non-highway diesel motor fuel covered by this certificate is being delivered on or will be brought to the manufacturing site for use directly and exclusively in the production of tangible personal property for sale, by **manufacturing, processing,** or **assembly,** and will **not** be consumed on the public highways of this state. 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, the petroleum business tax, and the New York State and local sales taxes.)

☐ Part 2 – Non-highway diesel motor fuel (If less than 100% of the fuel is to be used for manufacturing as stated above, mark this box and indicate the appropriate percentages (must total 100%) of use.)

a I certify that ________ % of the fuel is to be used in the production of tangible personal property for sale as described above (must be supported by an engineering study).

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 the New York State and local sales taxes, but exempt from the diesel motor fuel tax.)

c I certify that ________ % of the fuel is to be used in the production of tangible personal property for sale by refining, mining or extracting. The fuel will **not** be delivered to a filling station or a storage tank equipped with a nozzle or other apparatus that can fuel a motor vehicle or be used on the public highways of this state. (This sale is subject to the petroleum business tax at the commercial gallonage rate for diesel motor fuel but is exempt from the diesel motor fuel tax and the New York State and other local sales taxes.)

d I certify that ________ % of the fuel is to be used in the production of gas, electricity, refrigeration or steam for sale. The fuel will **not** be delivered to a filling station or a storage tank equipped with a nozzle or other apparatus that can fuel a motor vehicle or be used on the public highways of this state. I also certify that I am not a rate-regulated electric corporation using the fuel in generators to produce electricity. (This sale is subject to the petroleum business tax at the commercial gallonage rate for diesel motor fuel, and, if delivered or used in New York City, the city of New York local sales tax, but exempt from the diesel motor fuel tax and the New York State and other local sales taxes.)

e I certify that ________ % of the fuel is to be used by a rate-regulated electric corporation using the fuel in generators to produce electricity for sale. The fuel will not be delivered to a filling station or a storage tank equipped with a nozzle or other apparatus that can fuel a motor vehicle or be used on the public highways of this state. (This sale is subject to the petroleum business tax at the full non-highway diesel motor fuel rate, and, if delivered or used in New York City, the city of New York local sales tax, but exempt from the diesel motor fuel tax and the New York State and other local sales taxes.)

f 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 the New York State sales tax but, if applicable, subject to local sales tax.)

☐ Part 3 – Residual petroleum product

I certify that **all** (100%) of the residual petroleum product covered by this certificate is being delivered to the manufacturing site for use directly and exclusively in the production of tangible personal property for sale, by **manufacturing**, **processing,** or **assembly**, and will **not** be consumed on the public highways of this state. (This sale is exempt from the petroleum business tax and the New York State and local sales taxes.)

☐ **Part 4 – Residual petroleum product (If less than 100% of the product is to be used for manufacturing as stated above, check this box and indicate the appropriate percentages (must total 100%) of use.)**

a I certify that ________ % of the product is to be used in the production of tangible personal property for sale as described above (must be supported by an engineering study).

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

c 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 the New York State and local sales taxes.)

d I certify that ________ % of the product is to be used for any other purposes than that stated above except if you are a rate-regulated electric corporation using the product in generators to produce electricity. (This sale is subject to the petroleum business tax at the commercial gallonage rate for residual petroleum product and to the New York State and local sales taxes, unless a valid exemption document is completed and given to the supplier.)

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 taxes (the petroleum business tax, diesel motor fuel tax, and sales and use tax) on non-highway diesel motor fuel and residual petroleum product as indicated on the front. You may use it for a single purchase or for blanket purchases of one specific type of product.

This certificate may not be used to purchase fuel for use in 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.*

Directly means the fuel must, during the production phase of a process, operate exempt production machinery or equipment, or create conditions necessary for production, or perform an actual part of the production process.

Exclusively means that all of the fuel is used entirely (100%) in the production process.

Production includes the production line of the plant, starting with the handling and storage of raw materials at the plant site and continuing through the last step of production where the product is finished and packaged for sale.

Manufacturing means the production of tangible personal property that has a different identity from its ingredients.

Processing means the performance of any service on tangible personal property that changes the nature, shape, or form of the property.

Assembly means the coupling or the uniting of parts or materials as a manufacturing process or a step in the manufacturing process that results in a new product.

Diesel motor fuel means No. 1 diesel fuel, No. 2 diesel 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 No. 4 diesel fuel.

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 is the topped crude of refinery operations including No. 5 fuel oil, No. 6 fuel oil, bunker C, and that special grade of diesel product designated 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