



# Certificate of Exemption from Petroleum Business Tax for Purchases of Fuel Used in Tugboats or Towboats

**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 petroleum business tax on motor fuel, 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 <b>seller</b>			Name of <b>purchaser</b>		
Address (number and street)			Address (number and street)		
City	State	ZIP code	City	State	ZIP code
Seller's <i>Certificate of Authority</i> number			Purchaser's <i>Certificate of Authority</i> number (if applicable)	Employer identification number (EIN)	

Enter specific product type: \_\_\_\_\_ . (Use a separate Form PT-375 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 – Motor fuel**

I certify that all of the motor fuel covered by this certificate will be used in the engine of a commercial tugboat or towboat. 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 petroleum business tax.)

**Part 2 – Diesel motor fuel**

I certify that all of the diesel motor fuel covered by this certificate will be used in the engine of a commercial tugboat or towboat. 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 petroleum business tax.)

**Part 3 – Residual petroleum product**

I certify that all of the residual petroleum product covered by this certificate will be used in the engine of a commercial tugboat or towboat. (This sale is exempt from the petroleum business tax.)

**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 <b>purchaser</b> or authorized representative	Title	Date
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# Instructions

## General information

This certificate can be used to claim exemption from the petroleum business tax on motor fuel, diesel motor fuel and residual petroleum product used in a tugboat or towboat. You may use it for a single purchase or for blanket purchases of one specific type of product.

## Definitions

*Diesel motor fuel* is 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 as No. 4 diesel fuel and not suitable for operating a motor vehicle engine.

*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.

*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.

## Need help?



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### Telephone assistance

Miscellaneous Tax Information Center: 518-457-5735

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD Dial 7-1-1 for the  
equipment users New York Relay Service