



Railroad Exemption Certificate for Non-Highway Diesel Motor Fuel

Purchasers and sellers: Read instructions and certification carefully before giving or accepting this certificate.

Sellers: Your sales are subject to the petroleum business tax at the highway diesel motor fuel rate, unless the purchaser gives you a properly completed certificate at or before the time of delivery. Keep this certificate for at least three years.

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	City	State	ZIP code
New York State diesel motor fuel registration number			Purchaser's <i>Certificate of Authority</i> number		

Mark an **X** in the applicable box:

Single-purchase certificate

Date of delivery	Invoice or delivery ticket number	Gallons purchased or sold
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Blanket certificate — will be considered part of any order given to the seller and will remain in force until revoked by written notice.

I, the undersigned, do hereby certify that the non-highway diesel motor fuel covered by this certificate will be used only to fuel locomotives or other self-propelled rolling stock that runs only on rails. The fuel is being delivered into a storage tank not equipped with a nozzle designed to fuel a motor vehicle or delivered directly into locomotives or other self-propelled rolling stock that runs only on rails. **(My purchase of non-highway diesel motor fuel is subject to the petroleum business tax at the railroad diesel rate, subject to the New York State and local sales tax, and exempt from the diesel motor fuel excise tax.)**

I hereby certify that the non-highway diesel motor fuel being purchased will be delivered and used as stated above.

Signature of purchaser or authorized representative	Title	Date
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Any person who attempts to use this form to evade taxes due on diesel motor fuel will be subject to penalties as provided by the New York State Tax Law. Under section 1812-f(1), this person shall be guilty of a misdemeanor; however, if the tax liability evaded is equal to or greater than \$1,000, such person would be guilty of a class E felony.

General information

A person may purchase non-highway diesel motor fuel at the railroad diesel rate by giving this properly completed certificate to a registered distributor of diesel motor fuel. All the fuel must be used only to fuel locomotives or other self-propelled rolling stock that runs only on rails. The seller must deliver the non-highway diesel motor fuel directly into the locomotives or other self-propelled rolling stock. If the seller delivers the non-highway diesel motor fuel into a storage tank, the tank must not be equipped to fuel motor vehicles.

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.

The distributor must keep this certificate for at least three years after the date of the last sale covered by the certificate.

Instructions

The purchaser must give this certificate to the seller at or before the first sale of non-highway diesel motor fuel covered by this certificate.

The purchaser may mark an **X** in either the blanket certificate box, in which case this certificate may be used to cover all subsequent

sales until revoked in writing by the purchaser, or the purchaser may mark the single-purchase certificate box, in which case a separate certificate must be given for each subsequent sale.

The purchaser or an authorized representative of the purchaser must sign this certificate.

Need help?



Internet access: www.tax.ny.gov
(for information, forms, and publications)



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): (518) 485-5082



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.