



Department of Taxation and Finance

Important

The information concerning the Petroleum Business Tax in this TSB-M is out-of-date and is provided only for historical purposes.

For the most up-to-date information about the Petroleum Business Tax including rates, see [Petroleum business tax](#).

The TSB-M begins on page 2 below.

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

TSB-M-83 (22.2)C
Corporation Tax
July 15, 1984

Resale Certificates
Article 13-A

General Information

Beginning July 1, 1984. Resale Certificates (Form CT-13-AR) issued pursuant to Article 13-A may be issued for periods of up to one year, to coincide with the period stated on the Certificate of Taxability, which is required to be attached to the Resale Certificate.

However, if Article 13-A taxpayers cease to be subject to tax at the end of their fiscal year (which would be 6 months prior to the expiration date on the Certificate of Taxability), they will be required to notify all of their suppliers of the change in status and issue amended Resale Certificates to all of their suppliers. Such amended certificate will be valid only through the end of the taxpayer's fiscal year.

In addition, within 10 days of the close of their fiscal year, they must notify the Chief, Oil Tax Audits, Department of Taxation and Finance, Building 9, Room 402a, State Office Campus, Albany, New York 12227 of the change in their status. If a taxpayer fails to notify the department and its suppliers, such taxpayer may be subject to the penalty provisions of Section 311(a), such penalty being 5% of the gross receipt which would have been taxable had the Resale Certificate not been issued.

"Acceptance in Good Faith" Defined

Resale Certificates may only be issued by corporations or unincorporated businesses that are petroleum businesses as defined in Article 13-A of the Tax Law. The Resale Certificate must be accompanied by a copy of a Certificate of Taxability to be valid under Article 13-A. The petroleum business presenting the Resale Certificate and Certificate of Taxability to an Article 13-A seller should appear on the listing of Article 13-A taxpayers, currently being issued by the Department of Taxation and Finance on a quarterly basis.

If the names of purchasers do not appear on the latest listing, the current status of their Certificate of Taxability should be obtained, in writing, from the Chief of Oil Tax Audits, Room 402-A, Building 9, State Campus, Albany, New York 12227. Failure to do so may not be a "good faith acceptance" and could result in significant increases in the seller's tax liability under Article 13-A, including the imposition of the penalty provisions of Sections 1085(a)(3), 1085(b), 1085(c), 1085(e), 1085(f), (g) and (i) and 1085(k) of Article 27 of the Tax Law. In addition, the buyer could be subject to the penalty provisions of Section 311(a) of Article 13-A of the Tax Law.

The above paragraph merely states, in writing, the policy of the Department that has been in effect since the inception of Article 13-A on July 1, 1983.