



Businesses Authorized to Issue Preliminary Certifications for Fuels

Effective February 1, 2021

The businesses listed below are authorized to issue preliminary certifications for sales of motor fuel, diesel motor fuel, or both, only under those circumstances and from those locations listed in their requests for authorization to issue preliminary certifications. Only registered distributors of motor fuel, registered distributors of diesel motor fuel, and wholesalers and jobbers of motor fuel may be authorized to issue preliminary certifications.

The businesses listed below may issue preliminary certifications to purchasers in lieu of issuing certifications of tax payments at the time of or before delivery of fuel; they must then issue the certifications of tax payments to the purchasers within 10 business days after the delivery.

Note: A purchaser who does not have the protection of a certification of tax payment issued by the seller may be held jointly and severally liable for the taxes on those fuels.

M = Motor fuel

D = Diesel motor fuel

M & D = Motor fuel and Diesel motor fuel

Businesses added since the previous listing are in ***bold italics***. Businesses no longer authorized to issue preliminary certificates have been removed from this list.

Ascent Aviation Group, Inc. – M & D
Avfuel Corporation – M & D
Benit Fuel Sales & Services Inc. – M & D
Chevron U.S.A., Inc. – M & D
Clifford Fuel – M & D
Cumberland Farms, Inc. – M & D
Dutchess Terminals, Inc. – M & D
E. and V. Energy Corporation – M & D
Exxonmobil Oil Corporation – M & D
Goetz Energy Corporation – M & D
Mirabito Holdings, Inc. – M & D
M. Spiegel & Sons Oil Corp. – M & D
NIC Holding Corp. – M & D
NOCO Energy Corp. – M & D
Panco Equipment Corp. – M & D
Reid Petroleum Corp. – M & D
Sprague Operating Resources LLC – M & D
Suburban Heating Oil Partners, LLC – M & D
Superior Plus Energy Services, Inc. – M & D
United Metro Energy Corp. – M & D
United Refining Company – M & D
Valero Marketing and Supply Company – M & D
Valley Energy Services, LLC – M & D
Westmore Fuel Co. Inc. – D

Preliminary certification procedures

The **seller** must give the purchaser the following two items:

1. **At the time of or before the first delivery of fuel:**

A signed and dated copy of your authorization from the Tax Department, Form FT-903, *Authorization to Issue Preliminary Certifications (for Prepayment and Payment of Taxes on Motor Fuel and Diesel Motor Fuel)*.
2. **Within 10 business days after each delivery of the fuel,** you must also give the purchaser a certification of tax payments either:
 - For purchases of **motor fuel**, a properly completed Form FT-935, *Certification of Taxes Paid on Motor Fuel*. For purchases of **diesel motor fuel**, a properly completed Form FT-1000, *Certificate of Prepayment or Payment of Taxes on Diesel Motor Fuel*, or Form FT-1000-A, *Certification of Exclusion of Sales, Diesel Motor Fuel and Petroleum Business Taxes from Selling Price*; or
 - An invoice or other billing document containing all the following information:
 - A. Date of sale.
 - B. Your name and address.
 - C. Your sales tax identification number and motor fuel registration number (if any), or diesel motor fuel registration number.
 - D. Purchaser's name and address.
 - E. The number of gallons of each type of fuel delivered.
 - F. The date of delivery and the respective invoice or other billing or shipping document numbers.
 - G. A separately stated amount per gallon for each tax (the motor fuel or diesel motor fuel tax, the petroleum business tax, and the prepaid sales tax) included in the selling price.
 - H. A statement that the amounts of tax shown have been or will be paid by you or your supplier.

For sales of **motor fuel only**, if you are not a registered distributor of motor fuel, you or your representative must sign the invoice or other billing document.

If you are not the one who pays the **motor fuel tax** or **diesel motor fuel tax** directly to the Tax Department, you must give the payer's name, sales tax registration number, and motor fuel or diesel motor fuel registration number.

The **purchaser** must:

1. Verify that the authorization to issue preliminary certifications (Form FT-903) covers the date of delivery. You must keep a copy of Form FT-903 for 30 days beyond the expiration date on the form.
2. Before accepting the preliminary certification, verify that the seller's name is on this list, covering the period and the type of fuel to be purchased. If the seller's name is not on this list, you may confirm the validity of the authorization to issue preliminary certifications by calling the Tax Department at 518-591-3089.

An oral response will not protect you in determining whether you accepted the document in good faith. If you have any questions about the list or the preliminary certification procedures, you may call the above number.
3. Receive the seller's certification within 10 business days after the delivery. This must be either a properly completed Form FT-935, FT-1000, or FT-1000-A, or an invoice or other billing document containing the information described. **Without the seller's certification, you may be held jointly and severally liable** for the taxes on the fuel. You must keep the certification for three years from the date of purchase.

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

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|---|---|
| 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 |