



# Certification for Purchases of **FT-1021-A** Unenhanced Diesel Motor Fuel, Residual Petroleum Product, or Dyed Diesel Motor Fuel, By Certain Exempt Organizations

(11/06)

**Purchasers:** You must complete this certification and give it to the seller. Please type or print.

**Sellers:** Your sales are subject to the applicable taxes on unenhanced diesel motor fuel, residual petroleum product,

or dyed diesel motor fuel, unless the purchaser gives you a properly completed certification at or before the time of delivery. Keep the certification for at least three years from the due date of the return that reports the final purchase of fuel by the exempt organization.

| Purchaser                                     |       |          | Seller   |       |          |
|---|-------|----------|--|-------|----------|
| Name  |       |          | Name   |       |          |
| Street address                                |       |          | Street address   |       |          |
| City  | State | ZIP code | City   | State | ZIP code |
| Exempt organization number (from Form ST-119) |       |          | Federal employer identification number (check box; enter number)   |       |          |
| Federal employer identification number        |       |          | <input type="checkbox"/> Distributor of diesel motor fuel _____    |       |          |
|   |       |          | <input type="checkbox"/> Retailer of heating oil only _____        |       |          |
|   |       |          | <input type="checkbox"/> Residual petroleum product business _____ |       |          |

Check the applicable box: Single-purchase certification ☐  
Blanket certification ☐

Unless this is marked above as a *Single-purchase certification*, it will be considered part of any order given to the seller by the purchaser and will remain in force until revoked by written notice. It covers purchases of the specific product checked below. **Use a separate Form FT-1021-A for each product.**

I am purchasing (mark an **X** in box 1, 2, or 3):

1 ☐ **Unenhanced diesel motor fuel** (complete worksheet at right)

2 ☐ **Dyed diesel motor fuel** (complete worksheet at right)

3 ☐ **Residual petroleum product** (do **not** complete worksheet; exempt from petroleum business tax and state and local sales taxes). No excise tax is imposed on residual petroleum product.

## Worksheet

(The fuel may not be delivered to a filling station or into a tank equipped to dispense fuel into the fuel tank of a motor vehicle.)

This fuel will be used for: (Mark an **X** in one or more boxes and, if applicable, indicate the percentage. You must be able to substantiate the percentage of fuel used for each purpose. The percentages must total 100%.)

☐ \_\_\_\_ % Residential heating purposes (exempt from excise tax, petroleum business tax, and state and local sales taxes).

☐ \_\_\_\_ % Nonresidential heating purposes, and the purchaser is an organization exempt under:

☐ Section 1116(a)(4) (exempt from excise tax, petroleum business tax, and state and local sales taxes).

☐ Section 1116(a)(5) (exempt from excise tax and petroleum business tax, but subject to state and local sales taxes).

☐ \_\_\_\_ % Other purposes (explain) \_\_\_\_\_

For purposes other than heating, but for the organization's exempt purposes (exempt from petroleum business tax, but subject to excise tax and state and local sales taxes, unless otherwise exempt). **Note:** Fuel used on the highways, purchased at a filling station, delivered into a tank with a nozzle capable of fueling a motor vehicle, or not used for the organization's exempt purposes, is subject to excise tax, state and local sales taxes, and petroleum business tax at the automotive diesel motor fuel rate, unless otherwise exempt.

I certify that the above statements are true and complete, and I make these statements with the knowledge that willfully issuing a false or fraudulent certificate with the intent to evade tax is a misdemeanor under sections 1812(c)(4), 1812-f(c)(4), and 1817(m) of the New York State Tax Law and section 210.45

of the Penal Law, punishable by a fine up to \$10,000 for an individual or \$20,000 or more for a corporation. I also understand that the Tax Department is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.

|   |       |      |
|---|-------|------|
| Signature of purchaser or authorized representative | Title | Date |
|---|-------|------|

## Instructions

### Who may use this form

An organization exempt under sections 1116(a)(4) or 1116(a)(5) of Tax Law Article 28 must give its supplier a completed Form FT-1021-A to purchase unenhanced diesel motor fuel, residual petroleum product, or dyed diesel motor fuel without payment of certain taxes.

Organizations exempt under section 1116(a)(4) include organizations operated exclusively for religious, charitable, scientific, literary, or educational purposes, or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals.

Organizations exempt under section 1116(a)(5) include posts or organizations of past or present members of the armed forces of the United States, or auxiliary units, or societies of, or trusts or foundations for, any of these posts or organizations.

### Definitions

*Unenhanced diesel motor fuel* includes No. 2 fuel oil, kero-jet fuel, kerosene, water-white kerosene, and all diesel motor fuel that is not enhanced diesel motor fuel.

*Residual petroleum product* includes the topped crude of refinery operations consisting of No. 5 fuel oil, No. 6 fuel oil, bunker C, and that special grade of diesel product specifically designated *No. 4 diesel fuel* that is not suitable for use in the operation of a motor vehicle engine.

*Dyed diesel motor fuel* means **enhanced** diesel motor fuel that has been dyed in accordance with and for the purpose of complying with the provisions of 26 USC §4082(a) and the regulations thereunder, as may be amended from time to time.

### General information

This certification may be used only by organizations granted exempt organization status under sections 1116(a)(4) or 1116(a)(5). It may be used to purchase unenhanced diesel motor fuel, residual petroleum product, or dyed diesel motor fuel for the exclusive use and consumption by the named organization, other than on the highways of New York State. This form cannot be used by exempt organizations to purchase gasoline.

All such diesel motor fuel and residual petroleum product must be delivered to the exempt organization's qualifying premises and used for residential heating or for the exempt purposes of the organization. The diesel motor fuel may **not** be purchased at a filling station or delivered into a tank that can fuel a motor vehicle. This certificate may not be used for purchases of fuel for use in unrelated business activities.

This certificate may not be used for purchases of fuel for use in unrelated business activities. An exempt organization is engaged in unrelated business activities if the trade or business regularly carried on by the organization is not substantially related (aside from its need for income or funds or the use it makes of the profits derived) to the exercise or performance of its charitable, educational, or other purpose or function.

Volunteer fire companies and voluntary ambulance services may purchase motor fuel or diesel motor fuel for use in motor vehicles exempt from the state and local sales taxes by giving the supplier both a properly completed Form FT-937, *Certificate of Exemption for Qualified Hospitals, Volunteer Fire Companies and Volunteer Ambulance Services*, and Form ST-119, *Exempt Organization Certificate*.

Exempt organizations that use unenhanced diesel motor fuel or residual petroleum product in the production of tangible personal property for sale by manufacturing, processing, or assembly should give the supplier a properly completed Form FT-1012, *Manufacturing Certification for Certain Taxes Imposed on Diesel Motor Fuel and Residual Petroleum Product*, for exemption from the state and local sales taxes, the diesel motor fuel tax, and the petroleum business tax.

Exempt organizations that must pay state and local sales taxes may claim a refund of the sales taxes by completing and filing Form FT-500, *Application for Refund of Sales Tax Paid on Automotive Fuels*.

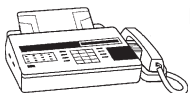
Certain exempt organizations may be able to claim a refund of the excise tax on Form FT-946/1046, *Motor/Diesel Motor Fuel Tax Refund Application*.

The exempt organization must use Form TP-385, *Certification of Residential Use of Energy Purchases*, to certify and compute the percentage of fuel used for residential heating purposes and nonresidential heating purposes when only one tank is used for both purposes.

### Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are  
available 24 hours a day,  
7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to  
5:00 P.M. (eastern time), Monday through Friday.  
To order forms and publications: 1 800 462-8100  
**Business Tax** Information Center: 1 800 972-1233  
From areas outside the U.S. and  
outside Canada: (518) 485-6800



#### Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



**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, please call 1 800 972-1233.