



# Certification of Taxes Paid on Motor Fuel

(Prepayment of Sales Tax and Payment of  
the Motor Fuel Tax and the Petroleum Business Tax)

**FT-935**  
(4/03)

This certification must be completed by the **seller** and given to the purchaser at the time of, or prior to, **each** delivery of motor fuel.

Name of <b>seller</b>		Name of <b>purchaser</b>	
Street address		Street address	
City	State	ZIP code	City
			State
			ZIP code
Seller's certificate of authority number		Seller's NYS motor fuel tax registration number <i>(if any)</i>	
		Purchaser's certificate of authority number	

**I certify that:** *(complete Parts I, II, and III)*

## Part I

- the selling price of the motor fuel delivered to the above purchaser on \_\_\_\_\_ 20 \_\_\_\_\_, includes the New York State prepaid sales tax in the following amounts:

Motor fuel	Gallons sold	Prepaid sales tax per gallon	Invoice number
Unleaded			
Premium			

- and that the New York State prepaid sales tax *(check one)*

☐ has been, or will be, paid by me directly to the New York State Department of Taxation and Finance, **or**

☐ was included in my supplier's selling price, as indicated by the certification to me.

## Part II

- the selling price includes eight cents per gallon New York State motor fuel tax that *(check one)*

☐ has been, or will be, paid by me directly to the New York State Department of Taxation and Finance, **or**

☐ has been paid by \_\_\_\_\_ as certified to me by my supplier.  
*(Name and certificate of authority number of the dealer who paid the motor fuel tax, if known.)*

## Part III

- the selling price includes the petroleum business tax at \_\_\_\_\_ cents per gallon that *(check one)*

☐ has been, or will be, paid by me directly to the New York State Department of Taxation and Finance, **or**

☐ was included in my supplier's selling price, as indicated by the certification to me.

Signature of seller (or authorized representative)	Title	Date
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## General information

Each sale of motor fuel in New York State for purposes of resale must have a certification of tax payments from the seller to the purchaser. However, a certification of tax payment is not necessary for transfers made before or during the importation of the motor fuel into New York State.

### To the seller:

This certificate may be reproduced or may be incorporated into any invoice or other billing document if all the information (including the seller's signature) on this form is included. No signature is required if the seller is a registered distributor of motor fuel pursuant to Article 12-A of the Tax Law. This alternative document must also state ***I certify that the amount of tax shown has been or will be paid by me or my supplier or, if no motor fuel tax, petroleum business tax, or sales tax is shown, I certify that no such taxes are being charged on the motor fuel based on an exemption.***

If providing a certification at the time of delivery is impossible due to the circumstances of delivery (for example, sales at an unmanned terminal), a seller may request permission from the Tax Department to use preliminary certifications. A seller should send a request to issue preliminary certifications to: NYS Tax Department, TTTB-FACCTS, W A Harriman Campus, Albany NY 12227.

### To the purchaser:

Attach this certificate to the invoice(s) or delivery ticket(s) covering the above purchase and keep these documents as part of your records for a three-year period.

Failure to obtain and keep a copy of this certificate for each purchase of motor fuel from a supplier will subject you to liability for motor fuel taxes on that purchase.

## Need help?



**Telephone assistance** is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

**For business tax information:** 1 800 972-1233

**For general information:** 1 800 225-5829

To order forms and publications: 1 800 462-8100  
(Also see *Internet access* below.)

From areas outside the U.S. and outside Canada: (518) 485-6800



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

1 800 748-3676



**Internet access:** [www.tax.state.ny.us](http://www.tax.state.ny.us)



### Hotline for the hearing and speech impaired:

1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (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 1 800 225-5829.



### If you need to write, address your letter to:

NYS TAX DEPARTMENT  
TAXPAYER CONTACT CENTER  
W A HARRIMAN CAMPUS  
ALBANY NY 12227