



Preliminary Certifications List

Date of list: **September 1, 2009**

Valid for purchases during the period
October 2009 through December 2009

The businesses listed below are authorized to issue preliminary certifications for sales of motor fuel, diesel motor fuel, or both, during the above period, 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.

M = Motor fuel

D = Diesel motor fuel

Businesses and indicators newly added since the previous printing are in ***bold italics***, while businesses and indicators deleted are shown with a ~~strikethrough~~. Both deleted businesses and deleted indicators will be removed with the next printing.

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 & D = Motor fuel and Diesel motor fuel

Alta East, Inc. — M & D
Americana Petroleum Corporation — M & D
A.R. Fuels, Inc. — D
Ascent Aviation Group, Inc. — M & D
Avfuel Corporation — M & D
Bayside Fuel Oil Depot Corporation — D
Bell Petroleum, LTD. — M & D
Benderson Properties, Inc. — M
Benit Fuel Sales & Services Inc. — M & D
Blueox Corporation — M & D
Castle Oil Corporation — D
Century Petroleum LTD. — M & D
Champlain Oil Company Inc. — M & D
CITGO Petroleum Corporation — M & D
Clifford Fuel Company, Inc. — M & D
Corona Fuel Corp. — M & D
Cumberland Farms, Inc. — M & D
Dattilo Petroleum, Inc. — M & D
Drake Petroleum Company, Inc. — M & D
Dutchess Terminals, Inc. — M & D
E. and V. Energy Corporation — M & D
Epic Aviation LLC — M & D
Ergun, Inc. — M & D
Exxonmobil Oil Corporation — M & D
Getty Petroleum Marketing Inc. — M & D
Global Companies LLC — M & D
Goetz Energy Corporation — M & D
Griffith Oil Co., Inc. — M & D
Gulf Oil Limited Partnership — M & D
Hess Corporation — M & D
Kingston Oil Supply Corp. — M & D
Metro Fuel Oil Corp. — M & D

Metro Terminals Corp. — M & D
Mirabito Holdings, Inc. — M & D
M. Spiegel & Sons Oil Corp. — M & D
NIC Holding Corp. — M & D
NOCO Energy Corp. — M & D
O.K. Petroleum Distribution Corp. — M
O.K. Petroleum International, LTD. — D
Oneida Lake Petroleum Corp. — M & D
Orion Energy Corp. — M & D
Palisades Resources, Inc. — M & D
Panco Equipment Corp. — M & D
Peekskill Ice Co., Inc. — D
Petr-All Petroleum Consulting Corp. — M & D
Petro King, Inc. — M & D
Reid Petroleum Corp. — M & D
Reinhardt Corp. — M & D
Risolo Diesel Fuel, Inc. — D
Sado Gas Sales Inc. — M
Schmitt Sales, Inc. — M & D
Sears Oil Co., Inc. — M & D
Sprague Energy Corp. — M & D
Stuyvesant Fuel Service Corp. — D
Suburban Heating Oil Partners, LLC — M & D
Sunoco, Inc. (R&M) — M & D
TNT Petroleum, Inc. — M & D
United Refining Company — M & D
US Fuel Corp. — M
Valero Marketing and Supply Company — M & D
VM Petro Inc. — M & D
Warex Terminals Corporation — M & D
Westmore Fuel Co. Inc. — D
Williams Oil Company, Inc. — M & 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 during the valid period:
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) 457-8573 for a faxed reply, or by writing to:

NYS DEPT OF TAX AND FINANCE
TTTB REGISTRATION AND BOND UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

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 or write to the above address.
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?



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



Fax-on-demand forms: 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

Miscellaneous Tax Information Center: (518) 457-5735

For in-state callers without free long distance: 1 800 470-4353

To order forms and publications: (518) 457-5431

For in-state callers without free long distance: 1 800 462-8100

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): 1 800 634-2110



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.