



# Certification of Use of Motor Fuel Purchased in Volume

# FT-940

(6/03)

To be completed by the purchaser and given to the seller who must keep it for at least three years after the date of the last sale substantiated by this certificate.

Name of seller <i>VALLEY PROPANE AND FUELS</i>		
Street address <i>10121 POAGS HOLE ROAD</i>		
City <i>DANVILLE</i>	State <i>NY</i>	ZIP code <i>14437</i>

Name of purchaser		
Street address		
City	State	ZIP code
Purchaser's certificate of authority number (if any)		

Check applicable box:

- Single purchase certificate
- Blanket certificate

I certify that the motor fuel I am purchasing:

- 1  will be resold by me and therefore only the prepaid sales tax should be included in my purchase price.
- or
- 2  will be used by me and not resold. Therefore, the sales tax due on this purchase must be computed on the actual selling price at the combined state and local sales tax rate in effect where the fuel is delivered.

Signature of purchaser or authorized representative	Title	Date
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To the purchaser:

Failure to furnish this certificate to a seller of motor fuel will require them to charge you the greater of either the prepaid sales tax or the tax computed on the selling price.

Furnishing false information in completing this certificate with intention to evade tax is a misdemeanor.

## Instructions

This certificate must be completed by **anyone** purchasing motor fuel in volume. Purchasing in volume does not include purchases at retail where the motor fuel will be dispensed directly into the purchaser's motor vehicle or into a small fuel container.

This certificate must be given to the seller to certify that the fuel will be either resold or consumed by the purchaser.

If **Box 1 is checked**, the seller will **pass through** the amount of sales tax they have prepaid on the fuel and they must give the purchaser a properly completed Form FT-935, *Certification of Prepayment of Sales Tax and Payment of the Motor Fuel Tax and the Petroleum Business Tax*.

If **Box 2 is checked**, the seller will compute and collect the sales tax due on the actual purchase price at the combined state and local sales tax rate in effect where the fuel is delivered to the purchaser.

### Recordkeeping

This certificate must be properly completed by the purchaser and given to the seller at the time of the first purchase from that seller.

Unless it is marked as a *single purchase certificate*, it shall be considered to be part of any order given to the seller and shall remain in effect until revoked by the purchaser. The seller must retain this certificate for at least three years after the last sale to which it is applicable.