



United States Department of State

Washington, D.C. 20520

August 15, 2022

NOTICE

Exxon Gasoline Credit Card Accounts

The Office of Foreign Missions (OFM) refers foreign missions to its notices “Exxon Gasoline Credit Card Accounts,” dated May 20, 2022 and “Exxon Gasoline Credit Card Accounts,” dated June 2, 2022, regarding Exxon gasoline credit card accounts.

Effective September 15, 2022, all existing Citi Exxon tax exempt gasoline credit card accounts will be transferred from Citi to WEX.

Existing Citi Exxon Account Holders

To prevent an interruption of service for both official and personal accounts, all existing Citi Exxon account holders must submit a “transition package” to OFM. The “transition package” must be submitted via the Department’s eGov System requesting a “Gasoline Tax Exemption” **before September 1, 2022.**

A “transition package” must include the bulleted items noted below. Existing Citi Exxon account holders do not need to include a new credit card application. Copies of the mentioned forms are attached to this notice.

- A Certificate of Buyer of Taxable Fuel for use by a State or Nonprofit Educational Organization
- Tax Exemption and Reporting Enrollment Form
- A copy of the Department-issued identification card
- For residents and missions in New York and New Jersey the following forms must also be submitted:
 - Form FT-505.1, *Government Entity Credit Card Refund or Credit Election*,
 - Form C-6060-MF, *Tax Exemption Certificate on Motor Fuel Sales to State, County or Local Governments*, and *New Jersey Petroleum Products Gross Receipt Tax and Motor Fuel Tax Assignment of Right*

WEX will mail new WEX Exxon gasoline credit cards to all the previous Citi Exxon account holders in September 2022. Failure to submit a “transition package” to OFM on time, may cause a disruption in service. Questions regarding the gas tax exemption program or affiliated forms may be directed to WEX at 1-866-841-3542.

New Exxon Accounts

For new official and personal Exxon accounts, foreign missions are required to submit a “Gasoline Tax Exemption” request via the Department’s eGov system. Each request must include the bulleted items below.

- An “ExxonMobil Fleet Credit Card Application”, which can be found here: <https://2009-2017.state.gov/documents/organization/229046.pdf>
- A copy of a voided check
- For residents and missions in New York and New Jersey the following forms must also be submitted:
 - Form FT-505.1, *Government Entity Credit Card Refund or Credit Election*
 - Form C-6060-MF, *Tax Exemption Certificate on Motor Fuel Sales to State, County or Local Governments, and New Jersey Petroleum Products Gross Receipt Tax and Motor Fuel Tax Assignment of Right*

Questions may be directed to OFM-Policy@state.gov.



Thank you for your interest in our Tax Exemption and Reporting Program

The WEX Tax Exemption and Reporting Program can significantly reduce accounting and administrative time for qualified fleets exempt from motor fuel excise taxes or certain sales taxes — at Federal, state, county or local levels.

Benefits include:

- Net billing of federal excise tax on applicable fuel purchases at any location.
- Net billing of state, local, county and special tax on applicable fuel purchases at participating merchant brands based on local tax laws.
- Detailed reporting of the purchase data and tax exemption.

Exemptions are dependent upon several factors, such as your tax-exempt status for fuel purchases, the taxing jurisdiction's laws, regulations and requirements, and for most state, county and local taxes, and merchant participation. In the event that a transaction cannot be billed "net of tax", you will receive detailed reporting showing the full purchase price and the tax paid.

Before we can start billing you net of applicable taxes on fuel transactions based upon your eligibility, you will need to complete the following required documentation:

- 1 Tax Exemption and Reporting Program Enrollment form (enclosed)
- 2 Certificate of Buyer of Taxable Fuel form for federal exemptions (enclosed)
- 3 Any required State forms – obtain these from the appropriate state governing body.

Please review the enclosed Frequently Asked Questions sheet for helpful information on the program.

IMPORTANT: You must fill out all forms completely and accurately in order to avoid delays in your program enrollment, so please follow the instructions on the enrollment form carefully.

IRS regulations require that WEX Inc obtain from you, your certification that you are eligible to receive exemptions from federal excise taxes. For all other taxing jurisdictions (state, county, local) you may need to submit similar certifications as required by the different taxing jurisdictions. The state certifications may, in most cases, be obtained from the appropriate state's tax department. **WEX must have all applicable documents on file prior to providing you with exemptions.** It is the customer's responsibility to make sure WEX has all of the necessary current forms properly filled out in order to be billed "net of tax".

If you have any questions about the program or the enclosed materials, please call us at **1-866-841-3542.**

Thank you for your business, and we look forward to providing you with the benefits of this comprehensive Tax Exemption and Reporting Program.

Sincerely,

WEX Inc. Tax Exempt Department

Tax Exemption & Reporting Program Frequently Asked Questions

Q: If my fleet begins fueling before I have provided all necessary tax exemption paperwork, what will occur?

We will not be able to bill you net of taxes or report tax exemptions until we have received all necessary forms and completed the qualification and setup process.

Q: When will taxes begin to be exempted?

Once we receive all the properly completed forms, we will complete the tax exemption setup in approximately 3 business days. We will then begin calculating applicable exemptions. It is your responsibility to notify us of any errors or omissions that you feel may have occurred. If you notice any problems, contact the tax department at 1-866-841-3542.

Q: How can I determine my fleet's tax-exempt status for fuel, as well as what type of forms I need?

Contact your local Department of Revenue for free help and answers regarding your tax-exempt status for fuel and necessary forms. They can best assist you with questions of this nature.

Q: Will my fleet be exempted from federal fuels excise taxes?

Yes if you are a qualified entity. Federal law effective January 1, 2006 allows a card issuer to invoice qualified fleets net of federal gasoline and federal diesel excise tax for transactions that occur wherever cards are accepted in all 50 states. In order to be exempted from federal fuels excise taxes, you will need to complete a Certificate of Buyer of Taxable Fuel in the name of the card issuer.

Q: Does my tax-exempt status apply in all states and localities?

The local Department of Revenue, in each state that your fleet will be fueling, will be able to help you determine exemption eligibility for each state and locality respectively.

Q: Will I receive state and local exemptions anywhere I can fuel with the card?

Not necessarily. Merchant brand participation in our tax program is optional in most states. Merchant participation is not necessary in the following states: Maine, Georgia, Michigan, North Carolina, Alabama, New York and New Jersey.

Q: What do I do if my tax-exempt status changes?

You should immediately notify us by calling the WEX Inc Tax Exempt Department at 1-866-841-3542.

Q: Do any of these forms expire and if so will I be notified prior to the expiration?

Yes. Federal forms expire every 24 months and certain state forms expire as well. Starting at 120 days prior to the expiration of your tax exemption form(s), we will send you three monthly reminders that renewed forms are required. If we have not received renewed tax exemption forms by the expiration date, the tax exemption process will cease until we receive the necessary paperwork and no credits will be given.

Q: Will my fleet be exempted from taxes on non-fuel products?

The Tax Exemption Program provides applicable tax exemption and reporting for **motor fuel taxes only**; however, merchants may provide us with non-fuel transaction data net of tax on a fleet-by-fleet basis at their discretion. The fleet will need to supply the merchant with proper documentation of their tax-exempt status at the point of sale for this to occur.

Q: What if my fleet is entitled to a refund for motor fuel taxes that cannot be exempted up front through the WEX program?

In these instances, the "non-exemptable" tax is reported (not exempted) on your fleet report. These reported taxes appear at the transaction level and at a summary level, providing you with supporting documentation, which can help you when filing for a refund of the non-exempted taxes.

Q: What types of tax information reporting will I receive?

At the transaction level, your fleet report will provide Gross Cost, Exempted Amount, Net Cost and Reported Taxes (for non-applicable taxes). Additionally, a Tax Exemption Summary will provide a detailed list of all taxes exempted, sorted by state and by tax type. Finally, a Tax Reported Summary will provide a detailed list of all taxes reported, sorted by state and by tax type.

Q: How do I know how many forms to send in?

If you qualify for Federal exemptions, you need to send in one form per account or one form with a letter certifying all accounts belonging to the same FEIN. If a new account is added in the future, a new form or amended certification letter will need to be sent. For state exemptions, each state is different and will be addressed on an individual basis.

Q: What if I believe there is an error with my exemptions?

You must notify WEX in writing within sixty (60) days of the billing date of the alleged error. WEX requests that the customer provide as many details regarding the error as possible including, but not limited to: transaction date and time, dollar amount and reason for alleging an error.

CERTIFICATE of BUYER of TAXABLE FUEL FOR USE BY A STATE OR NONPROFIT EDUCATIONAL ORGANIZATION

(To support credit card issuer's claim for a credit, refund, or payment under § 6416(a)(4)(B) or § 6427(l)(6)(D) of the Internal Revenue Code.)

Current Citi Account Number :

Federal Tax ID Number or PID number:

Certification:

The undersigned hereby certifies under penalties of perjury that I am the (Title of Officer):

Of (Certifying Entity):

Entity Physical Address:

Entity Phone Number:

And that I am authorized to execute this certificate and that all purchases, are, or will be, purchased using a credit card issued by (Credit Card Issuer):

WEX BANK

Credit Card Issuer Address:

111 East Sego Lily Dr, Suite 250

Sandy, UT 84047

Buyer will use the taxable fuel to which this certificate relates for the exclusive use of: (check one)

- | | |
|---|--|
| <input type="checkbox"/> State government | <input type="checkbox"/> American Red Cross or Blood Collection Center |
| <input type="checkbox"/> Local government | <input type="checkbox"/> Indian Tribe |
| <input type="checkbox"/> Public nonprofit educational organization | <input type="checkbox"/> Volunteer Fire/Rescue |
| <input type="checkbox"/> Private nonprofit educational organization | <input type="checkbox"/> Foreign Diplomat (you must provide a copy of your PID Card) |

and it applies to all exempt purchases of gasoline and diesel fuel, if eligible, using charge cards issued by the Credit Card Issuer named above. Information including the nature and quantity of each purchase of gasoline and diesel fuel (the subject of this Certificate) are evidenced by periodic reports provided by WEX BANK, the above-named Credit Card Issuer.

Certification will be valid for twenty-four consecutive calendar months commencing upon completion and remittance of this Certificate. WEX Inc. may extend the certificate period upon its discretion for an additional period not to exceed four months.

I understand that by signing this certificate, I, as an authorized representative of the entity named above, give up our right to claim a credit or payment for the taxable fuel purchased with the credit card to which this Certificate relates. I understand that the exemption from tax, in this case of sales of articles under the exemption Certificate, is limited to the sale of articles purchased for our exclusive use. I understand that the fraudulent use of this Certificate for the purpose of securing this exemption will subject us, and all parties making such fraudulent use of this Certificate, to fines or imprisonment, or both, together with the costs of prosecution.

The parties agree that a signed transmission shall be considered valid for purposes of this certification and that the parties hereby waive any claim that a transmission does not satisfy the requirements of a signature or writing under applicable law.

Authorized Signature

Printed Signature

Title

Date

Email or FAX completed forms to TaxExemptForms@WEXINC.Com or 1-207-523-7104

INTERNAL USE ONLY	Sales Representative:	
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Tax Exemption & Reporting Enrollment Form

Instructions:

1. Complete part A and sign form at the bottom.
2. Attach FEDERAL Certificate of Buyer and STATE forms (see details below).
3. For questions on signing up for tax exemption and reporting, please call 1-866-841-3542 or email GovTaxServices@WEXInc.com.
4. E mail completed forms to TaxExemptForms@WEXInc.com, fax to 1-207-523-7104, or mail to Fleet Services, Tax Exempt Department, P.O. Box 639, Portland, ME 04104.
5. Retain the terms on page 2 for your records.

A. ACCOUNT INFORMATION

Fleet Name:	Current Cit Account Number:
Authorized Fleet Contact:	Phone No.:
Fleet Contact email:	Fax No.:
Federal Taxpayer ID Number:	
IMPORTANT: Eligibility may be limited based on applicable federal, state and local laws. You must fill out these forms completely and accurately in order to avoid delays in your program enrollment, so please follow the instructions carefully.	

B. MOTOR FUEL TAX

- Tax regulations require us to maintain current copies of the following applicable forms, based on your eligibility:
 1. **Federal** — A Certificate of Buyer of Taxable Fuel in the name of WEX BANK (Included with this form.)
 2. **State** — Applicable state forms. (Obtain these from the appropriate state governing body.)
- **Once we receive all of your properly completed documentation we will complete the tax exemption set up on your account within approximately three business days and start billing you net of the applicable taxes.**

The parties agree that a signed transmission shall be considered valid for purposes of this enrollment form and that the parties hereby waive any claim that a transmission does not satisfy the requirements of a signature or writing under applicable law.

X Authorized Fleet Signature

Date:

USER (INTERNAL USE ONLY):

The information contained in this message is intended only for the use of the individual or entity named above and may contain confidential information. If the recipient of this message is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately at 1-800-492-0669 and return the original message to the attention of the sender at 97 Darling Avenue, South Portland, ME 04106.



Tax Exemption & Reporting Enrollment Form

C. TERMS AND CONDITIONS

This Tax Exemption and Reporting Enrollment Form modifies your charge card agreement based on your participation in the Tax Exemption and Reporting Program ("Program"). Your signature on this form and your continued use of your account constitutes acceptance of these terms and conditions. All capitalized terms contained herein shall have the same meaning as in your charge card agreement with us unless otherwise expressly provided herein. Except as amended hereby, the charge card agreement governing your account remains in full force and effect.

TAX EXEMPTION AND REPORTING PROGRAM

- a. The Tax Exemption and Reporting Program (the "Program") permits qualified tax-exempt fleets to be billed net of certain "Applicable Taxes" (as defined herein). By completing this enrollment form you are electing to participate in the Program. We will enroll you in the Program upon receipt by us of all of your enrollment materials, including all required certificates, and validation of your tax-exempt status. Upon completion of your enrollment, your invoices will reflect the net amount due with a line item indicating total "Applicable Taxes" (as defined herein). Your reporting will provide a specific breakdown of Applicable Taxes deducted for each taxing authority or jurisdiction. Applicable Taxes are those federal, state, county and/or local taxes levied on the purchase of gasoline or diesel fuel for which you have provided the proper documentation to us showing your exempt status, and for which such documentation has been accepted by us and for which the Program provides exemption¹.
- b. As your credit card issuer we have elected to provide you with net billing of Federal excise taxes on fuel based upon the participation requirements in section (a) above. We will file a claim for refund with the Internal Revenue Service for these taxes. You agree that you may not file a claim for refund of any federal excise tax exempted by us and not billed to you by us.
- c. For state, county, special and local taxes, merchants have the option of electing to participate or not to participate in our Program based on their own preferences and ability to obtain refunds from state/local taxing authorities. Transactions that occur at merchant locations not participating in our Program will be billed to you with the tax included regardless of your exempt status. In these instances your reporting will contain a detailed listing of your transactions and the taxes charged to you. This information may assist you in filing your own claims for refunds if you so desire. You agree that you may not file a claim for refund of any state, county, special or local taxes exempted by a participating merchant and not billed to you by us.
- d. The tax certificates and other pertinent documentation on which your exemption is based must be received by us from you in order for us to provide you with net billing of any Applicable Taxes. These documents are required to be completed prior to any net billing of Applicable Taxes in order for us or a participating merchant to recover such exempted taxes from the applicable taxing jurisdiction. We shall have no responsibility to verify the correctness of the certificate supplied by you and shall be entitled to rely thereon in preparing the reports and tax exemptions until such time as we are notified by you in writing of a change in any such data. We reserve the right to terminate your participation in the Program, provided, however, that such termination shall not terminate the underlying Agreement between you and us.
- e. We shall calculate tax exemptions based on Internal Revenue Service or other applicable taxing authority guidelines for transactions made by you. For state, county and local taxes, only those transactions agreed upon by the participating merchant shall be treated as tax exempt¹. If we are obligated to reimburse a participating merchant for any actual loss incurred or rebill you for any taxes previously exempted (including refunds denied and assessments of previously made refunds and penalties) attributable to the provision of a tax exemption to you, you hereby agree to reimburse us for said losses incurred.
- f. For non-fuel transactions, merchants may provide transaction data to us net of tax at their sole discretion. You would need to supply the merchant with proper documentation of your tax-exempt status at the point of sale. The merchant will send the transaction to us and we will bill you net of tax for those transactions. You will not receive reporting of taxes levied or exempted for non-fuel purchases.
- g. We shall comply with reasonable requests for information retrieval made by you. A fee may be charged by us for such requests, which relate to information which was presented to you more than ninety (90) days ago.
- h. We cannot apply exemptions to transactions that occurred prior to our receipt and acceptance of your completed certificates.
- i. We shall use reasonable efforts to correctly calculate the amount of tax included in each account arising from a tax exempt sale. We shall recalculate taxes only in cases where we miscalculated the original taxable transaction.
- j. We disclaim all warranties in connection with tax-exempt reporting and invoicing and shall not be responsible for the accuracy or completeness of such reports. In no event shall we be liable to any person for loss, liability or damages, including consequential or special damages, arising as a result of any inaccurate or incomplete report. You hereby agree to hold us harmless and defend us from and against all liabilities, damages, costs and expenses, including taxes, penalties, interest and attorneys' fees, which you may suffer or incur in connection with or arising out of the tax-exempt reporting/invoicing service offered hereunder.

¹ Subject to the appropriate taxing jurisdiction's laws, regulations and requirements.

**NEW JERSEY TAX EXEMPTION CERTIFICATE ON MOTOR FUEL SALES
TO STATE, COUNTY OR LOCAL GOVERNMENTS**(see instructions on reverse side)

Motor fuels sold to _____
(SHOW NAME AND ADDRESS OF SPECIFIC NEW JERSEY GOVERNMENT AGENCY)

I certify that I have purchased for the exclusive use of the Government Agency noted above from

(NAME AND ADDRESS OF VENDOR) (DELIVERED AT)

on _____
(DATE) (SHOW TOTAL FUEL GALLONS AND TOTAL TAX EXCLUDED)

on purchases which had been delivered and invoiced pursuant to purchase orders, and for which a tax exemption has not been heretofore issued.

Date Signature and Title of Officer Vehicle License Number

NJ DIVISION OF TAXATION, PO Box 243, TRENTON, NJ 08695-0243

**NEW JERSEY TAX EXEMPTION CERTIFICATE
ON MOTOR FUELS SALES TO STATE, COUNTY OR LOCAL GOVERNMENTS**

1. Government Agencies only can use the Exemption Form.
2. This form is to be used when purchasing tax-free motor fuels by government agencies. This form to be completed and signed by an official of the government agency purchasing the fuel for official use only in motor vehicles, motor boats and equipment owned or leased by the State or political subdivisions. It may be used only in conjunction with purchases made in accordance with applicable New Jersey statutes governing purchases by government agencies. IT MAY NOT BE ACCEPTED IN ANY TRANSACTION IN WHICH PAYMENT IS MADE IN CASH.
3. The completed signed form should be given to this vendor for the tax credit involved only.
4. Government agencies making disposals of motor fuels on which the tax has not been paid for use not specifically associated with any government operation shall report and pay the state tax at the current tax rate per gallon on the total gallons involved to the Division of Taxation on or before the 15th of the month following such disposals.

THIS FORM MAY BE REPRODUCED

<p>Petroleum Products Gross Receipt Tax and Motor Fuel Tax Assignment of Right For The State of New Jersey</p>

Fleet Card Account Number:

Federal Tax Identification Number:

Certification:

The undersigned hereby certifies under penalties of perjury that I am the (Title of Authorized Rep.)

Of (Certifying Entity):

Entity Address:

Entity Phone Number:

Credit Card Issuer:

WEX Bank

111 East Sego Lily Dr, Suite 250

Sandy, Utah 84047

Signature of Credit Card Issuer:

Certification will be valid until revoked by either party commencing upon completion and remittance of this Certificate.

I understand that by signing this certificate, I, as an authorized representative of the entity named above, give up our right to claim a credit or a refund for the NJ Motor Fuel Tax for those transactions which were funded by Wright Express Financial Services Corporation, a registered third party credit card issuer. I understand that the fraudulent use of this Certificate will subject us, and all parties making such fraudulent use of this Certificate, to fines or imprisonment, or both, together with the costs of prosecution, to which this Certificate relates. I understand that the exemption from tax, is limited to the sale of articles purchased for our exclusive use. I understand that the fraudulent use of this Certificate for the purpose of securing this exemption will subject us, and all parties making such fraudulent use of this Certificate, to fines or imprisonment, or both, together with the costs of prosecution. This certificate is valid for at least one year.

The parties agree that a signed facsimile transmission shall be considered valid for purposes of this certification and that the parties hereby waive any claim that a facsimile transmission does not satisfy the requirements of a signature or writing under applicable law.

Authorized Signature_____

Printed Signature_____

Date_____

**Government Entity Credit Card Refund or Credit Election**

Tax Law — Articles 12-A, 13-A, 28, and 29

FT-505.1

(11/11)

All entries must be completed and this election form must be signed by authorized representatives of both parties. This election will remain in effect until it is amended or revoked.

Name of government entity	Name of credit card issuer or fuel distributor WEX Bank
Street address	Street address c/o Tax Dept, 1 Hancock St
City State ZIP code	City State ZIP code Portland ME 04101
Employer identification number (EIN)	Certificate of Authority number
	Employer identification number (EIN) 84-1425616

Tax Law sections 289-c(3)(h), 301-m, and 1139(h) provide that where motor fuel or diesel motor fuel is purchased by a government entity and paid for with a credit card or other access card, the government entity may designate either the credit card issuer or the fuel distributor registered under Tax Law Article 12-A to claim a refund or credit for the motor fuel or diesel motor fuel excise, petroleum business, and sales taxes paid on the purchase. For purposes of reviewing and processing any refund or credit claim made pursuant to this election, the Tax Department will recognize only the designated entity as the party eligible to receive any refund or credit that may be approved.

This election can only be amended by filing a new election signed by both parties which will supersede the previous election. The government entity must notify the Tax Department in writing if an election is to be revoked.

Agreement to waiver of secrecy provisions and sharing of information — In executing this election form, the government entity and credit card issuer or fuel distributor agree to allow the Tax Department access to all records necessary to confirm entitlement to and accuracy of any claim for refund or credit. The government entity and the designated credit card issuer or fuel distributor each waive the secrecy provisions contained in Tax Law sections 314 and 1146 and Internal Revenue Code section 6103. This permits the Tax Department to share the government entity's, designated credit card issuer's, or fuel distributor's information as necessary to enable the Tax Department to review any claim for refund or credit, including the amount of the refund or credit attributable to New York State and to each locality.

Certification of government entity — Pursuant to this election form, the government entity certifies that:

- This election applies to all credit card fuel purchases made with this credit card issuer on or after ____ / ____ / ____ .
- With regard to this election, fuel that a government entity purchases by credit card must be for the government entity's own use and consumption.
- No tax was charged to the government entity, and as a result, it has no right to claim a refund for the taxes paid on the credit card fuel purchases to which this election relates.
- The government entity has not and will not claim any refund for the taxes paid on the credit card fuel purchases to which this election relates.
- With regard to this election, the government entity understands that any credit card purchase of fuel that is not for its own use or consumption will result in a notice of ineligibility, after which, the taxes must be charged to the government entity and the government entity must then apply for its own refunds of the taxes paid.

Certification: I certify that the above statements are true and correct and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information on this document with the intent to evade tax may constitute a felony or other crime under New York State Tax Law, punishable by a substantial fine and possible jail sentence; and understand that the Tax Department is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Type or print name of chief fiscal officer of government entity	Official title
Signature of chief fiscal officer of government entity	Date

(continued on back)

Certification of the designated credit card issuer or fuel distributor — Pursuant to this election form, the credit card issuer or fuel distributor certifies that:

- The excise, petroleum business, and sales taxes for which claims for refund or credit will be submitted were reported and paid to the Tax Department.
- No refund or credit was previously claimed or allowed on any portion of the purchases to which this election relates.
- The credit card issuer or fuel distributor believes in good faith that the credit card purchases of fuel to which this election relates are for the government entity's own use and consumption.
- The credit card issuer has not charged, and will not charge the government entity any excise, petroleum business, or sales taxes. The fuel distributor has not received from the government entity any excise, petroleum business, or sales taxes.
- The credit card issuer or fuel distributor can establish that the excise, petroleum business, and sales taxes have been repaid to the retail station or other vendor or that it has received written consent from the retail station or other vendor to receive the refund or credit for the taxes.
- The credit card issuer or fuel distributor will maintain detailed transactional and jurisdictional information for the credit card fuel purchases to which this election relates and will provide that information to the Tax Department upon request.
- If a credit card issuer enters into contracts with more than one fuel distributor, or if a fuel distributor is to be added or dropped, the issuer must provide (upon request) updated information regarding the fuel distributors that accept the issuer's credit card.
- The credit card issuer or fuel distributor claiming the refund or credit is registered with the Tax Department. No refund or credit will be allowed for any entity that is not registered. To register, see Form DTF-17, *Application to Register for a Sales Tax Certificate of Authority*.
- With regard to this election, the credit card issuer or fuel distributor understands that any credit card purchase of fuel that is not for the government entity's own use or consumption will result in a notice of ineligibility, after which, the taxes must be charged to the government entity and the government entity must then apply for its own refunds.

Certification: I certify that the above statements are true and correct and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information on this document with the intent to evade tax may constitute a felony or other crime under New York State Tax Law, punishable by a substantial fine and possible jail sentence; and understand that the Tax Department is authorized to investigate the validity of the credit or refund claimed and the accuracy of any information provided with this claim.

Type or print name of owner, partner, etc., of credit card issuer or fuel distributor	Official title	
Signature of owner, partner, etc., of credit card issuer or fuel distributor		Date

Mail to: **NYS TAX DEPARTMENT
TDAB — FUELS UNIT
PO BOX 5501
ALBANY NY 12205**