

PPT-4
(8-91)

STATE OF NEW JERSEY
DIVISION OF TAXATION

PETROLEUM PRODUCTS GROSS RECEIPTS TAX
P.O. Box 189
Trenton, NJ 08695-0189

EXPORT CERTIFICATE

Buyer Information	Name of buyer	Employer Identification Number		
	Address (number and street or rural route)			
	City	State	Zip Code	

This certificate is for:

Single sale – please complete the following:

Date of sale	Date of delivery	Type of petroleum	Number of gallons	Dollar amount of sale
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Blanket certificate

CERTIFICATION OF BUYER		
<p>I _____ certify that the petroleum listed on this certificate is being purchased for immediate export to the below stated facility outside the state for use outside this state. I agree to make my books and records available to the New Jersey Division of Taxation for audit so that it may verify that this petroleum was shipped outside New Jersey for use outside the state.</p>		
Signature of buyer	Title	Date

Seller Information	Name of seller			
	Address (number and street or rural route)			
	City	State	Zip Code	

Location of petroleum at time of sale: **Detail of Sale**

Number	Street	City	State	Zip Code
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Destination of Petroleum: Delivered to buyer address Other (enter name and address below)

Name	Number	Street	City	State	Zip Code
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Method of transportation: Truck/tank wagon Barge Tanker Other _____

Transportation is operated by: Buyer Affiliate of buyer Buyer's customer Other _____

INSTRUCTIONS FOR USE OF EXPORT CERTIFICATE

GENERAL INFORMATION

An Export Certificate is issued by a buyer in order to allow its seller to exclude from gross receipts taxation all sales of petroleum products purchased for immediate export from New Jersey for use outside the state. The certificate is issued by the buyer to the seller when the buyer purchases petroleum for immediate export and transports the petroleum in transportation owned by the buyer, or common carrier hired by the buyer. If the seller, or a common carrier hired by the seller transports the petroleum to a point outside New Jersey, the sale is not considered a New Jersey sale and no export certificate is necessary.

The buyer may issue a blanket certificate covering a period of one year. If the location or method changes, but the petroleum is still for immediate export, the buyer must complete a single certificate for that particular sale. The buyer must specify the type of petroleum product, (e.g., leaded or unleaded motor fuel, enhanced diesel product, number 2 fuel oil or number 4 fuel oil).

When the seller accepts a properly completed and signed export certificate, the seller may claim an exclusion for export sales from its taxable gross receipts.

The Export Certificate must be obtained by the seller on the date of the first petroleum sale for immediate export.

Both the buyer and seller must keep export certificates and supporting documents for three years from the date the petroleum products gross receipts tax report was filed.

DEFINITION OF TERMS USED ON THIS FORM

Petroleum –

“Petroleum products” means refined products made from crude petroleum and its fractionation products, through straight distillation of crude oil or through redistillation of unfinished derivatives, but shall not mean the products commonly known as number 2, 4 or 6 heating oil, kerosene and/or propane exclusively for residential use. Petroleum products subject to the tax pursuant to the general definition in the law include without limitation thereto: acid oil, alkylates, aromatic chemicals, benzene, butadiene, coke (petroleum), fractionation products of crude petroleum, gas (refinery or still oil), gasoline, greases (lubricating), hydro-carbon fluid, jet fuels, mineral jelly, mineral oils (natural), mineral waxes (natural), naphtha, naphthenic acids, oils and fuel (lubricating and illuminating), paraffin was, petrolatums, and solvents.

PENALTIES –

As provided in the State Tax Uniform Procedures Law N.J.S.A. 54:48-1 et seq.

For more information write:

New Jersey Division of Taxation
Miscellaneous Tax Branch
50 Barrack Street
P.O. Box 189
Trenton, NJ 08646-0189