

Tax Exempt Certificate for Use of Aviation Fuel in a Vessel of War of a Foreign Nation Aviation-Grade Kerosene

Certification That Aviation-Grade Kerosene Is For Use In An Aircraft: Check the applicable type of purchase.

The article or articles purchased in the accompanying order, or on the reverse side hereof, (or)

All purchases placed by the activity for the period commencing:

_____ and ending _____,
(Start Date) (End Date – not more than one year after start date)

Buyer is purchasing aviation-grade kerosene (JP5, JP8, Jet A, Jet A-1) for Buyer's use as a fuel in an aircraft. If Buyer sells the aviation-grade kerosene to which this certificate relates and does not deliver it into the fuel supply tank of an aircraft, Buyer will be liable for tax unless Buyer obtains a certificate from its buyer stating that the aviation-grade kerosene will be used as a fuel in an aircraft.

Certificate for Use of Aviation Fuel in a "Vessel of War of a Foreign Nation" (Including Aircraft): I

hereby certify that I am the _____ of a "vessel of war" (a military ship or military aircraft)
(Pilot, Co-Pilot, Crew Chief or Other Authorized Agent)

owned by and constituting equipment of the armed forces of _____, and that the fuel
(Country Of Ownership)

specified in the accompanying order, or as specified below or on the reverse side hereof, will be used only as fuel supplies for such a vessel to which section 4221 of the Internal Revenue Code applies.

Important Notes:

- This certificate only applies to military ships and aircraft that are owned by and constitute equipment of the armed forces of a foreign nation.
- Foreign government vessels and aircraft that are NOT part of the armed forces are NOT entitled to an exemption from federal excise tax on aviation fuel.
- Foreign air carriers (commercial cargo or passenger airlines) may be eligible for a federal excise tax exemption on aviation fuel IF they are engaged in foreign trade. See DESC 290.10, Foreign Trade Tax Exempt Certificate for Purchase of Aviation-Grade Kerosene.

This certificate applies to: Check the applicable type of purchase.

The fuel purchased in the accompanying order, or on the reverse side hereof, (or)

All purchases placed by the activity for the period commencing:

_____ and ending _____,
(Start Date) (End Date – not more than one year after start date)

I understand that if the articles are used for any purpose other than as stated in this certificate, or are resold or otherwise disposed of, I must report such fact to the Defense Energy Support Center. I understand that this certificate may not be used in purchasing articles for use as fuel supplies, etc., on pleasure vessels, or on any type of aircraft except that aircraft owned by the a foreign nation and constituting a part of the armed forces thereof.

The undersigned understands that the fraudulent use of this certificate to secure exemption will subject the undersigned and all others making fraudulent use to a penalty equivalent to the amount of tax due on the sale of the fuel and, upon conviction, to a fine of not more than \$10,000, or to imprisonment for not more than 5 years, or both, together with the costs of prosecution. The purchaser also understands that it must be prepared to establish by satisfactory evidence the purpose for which the fuel purchased under this certificate was used.

Defense Energy Support Center Account Number (If Known)

Buyer's Name (Unit Name and Number)

Address Of Buyer (Unit Address)

Tail Number of Aircraft (If applicable)

Printed Or Typed Name Of Person Signing

Title Of Person Signing

Signature And Date Signed