

# Nonprofit Educational Organization Tax Exempt Certificate 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.

**Certification of Exclusive Use by a Nonprofit Educational Organization:** I hereby certify that I am

\_\_\_\_\_ of \_\_\_\_\_;  
(Title) (Exempt organization)

that I am authorized to execute this certificate; and that the articles specified  Check the applicable type of purchase.

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)

are purchased by such organization exclusively for use in its educational activities.

Check the applicable type of organization.

I understand that this exemption certificate is for use only by a nonprofit educational organization in the tax-free purchase for its exclusive use of articles subject to the manufacturers and retailers excise tax; and it is agreed that if any article purchased tax free under this exemption certificate is used otherwise, such fact will be reported to the entity from whom the tax-free purchase was made. The organization claiming exemption under this certificate has received a determination letter (or a ruling) from the Internal Revenue Service holding the organization to be exempt from income tax as an organization described in section 170(b)(1)(A)(ii) that is exempt from income tax under section 501(a) of the Internal Revenue Code (or has received a determination letter (or ruling) under the corresponding provisions of prior revenue laws). The date of such determination letter (or ruling) is \_\_\_\_\_ and such determination letter (or ruling) has not been withdrawn or revoked. (Date)

I understand that this exemption certificate is for use only by a school operated as an activity of a church or other organization described in section 501(c)(3) of the Internal Revenue Code of 1954, in the tax-free purchase for its exclusive use of articles subject to the manufacturers and retailers excise tax; or by a church, or other organization in the tax-free purchase of any such article for the exclusive use of its school which qualifies for the exemption; and it is agreed that if any article purchased tax free under this exemption certificate is used otherwise, such fact will be reported to the entity from whom the tax-free purchase was made. The school operated as an activity of the church or other organization described in section 501(c)(3) of the Internal Revenue Code of 1954, normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on.

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

\_\_\_\_\_  
Address Of Buyer

\_\_\_\_\_  
Registration Number

\_\_\_\_\_  
Printed Or Typed Name Of Person Signing

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Signature And Date Signed

DESC 290.11

Nonprofit Educational Organization Tax Exempt Certificate for Purchase of Aviation-Grade Kerosene

March 8, 2004