

Department of Defense Activity

Aviation-Grade Kerosene Tax Certificate for Tax-Exempt Purchase

Notification of Registration: The undersigned Buyer certifies under penalties of perjury that it is a part of the United States Government and is therefore registered as described in the United States Code of Federal Regulations 26 CFR 48.4101-1(a)(2) and that the Buyer's registration has not been revoked or suspended by the Internal Revenue Service.

General Certificate Requirements: I hereby certify that I am the _____ of
(Commander, Executive, Fuel Officer or Other Authorized Agent)
_____ using DODAAC or DESC Account Number _____ .
(Unit, Aircraft, Ship, or Command Name)

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 the United States" (Including 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 three years after start date)

a period not to exceed 12 calendar quarters, are, or will be used only for fuel supplies, ships' stores, sea stores, or legitimate equipment, on a vessel or aircraft owned by the United States and constituting equipment of the armed forces thereof.

Important Note: Vessels or aircraft *leased* by the United States Department of Defense or the Military Services CANNOT use the "vessel or war" exemption from aviation fuel Federal excise tax. The exemption is applicable only if the dual test of the statute is met – the aircraft is owned by the United States and constitutes a part of the armed forces thereof. Similarly, vessels or aircraft owned by the armed forces are not considered to be equipment of the armed forces while on *lease or loan* to an organization that is not part of the armed forces. Unless another exemption applies, normal Federal, State, and local taxes may apply to these purchases.

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 United States or any foreign country and constituting a part of the armed forces.

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.

Address of Department of Defense Activity

Printed or typed name of person signing

Title of person signing

Signature and date signed

Telephone Number