

CERTIFICATE OF PERSON BUYING AVIATION-GRADE KEROSENE FOR  
COMMERCIAL AVIATION OR NONTAXABLE USE

(To support operator liability for tax on removals of aviation-grade kerosene directly into the fuel tank of an aircraft in commercial aviation pursuant to § 4081 of the Internal Revenue Code or to support a tax rate of zero pursuant to §§ 4041 and 4082.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Name, address, and employer identification number of the position holder

The undersigned aircraft operator ("Buyer") hereby certifies the following under the penalties of perjury:

The aviation-grade kerosene to which this certificate relates is purchased (check one): \_\_\_\_\_ for use on a farm for farming purposes; \_\_\_\_\_ for export; \_\_\_\_\_ for use in foreign trade (reciprocal benefits required for foreign registered airlines); \_\_\_\_\_ for use in certain helicopter and fixed-wing air ambulance uses; \_\_\_\_\_ for the exclusive use of a nonprofit educational organization; \_\_\_\_\_ for the exclusive use of a state; \_\_\_\_\_ for use in an aircraft owned by an aircraft museum; \_\_\_\_\_ for use in military aircraft; or \_\_\_\_\_ for use in commercial aviation (other than foreign trade).

With respect to aviation-grade kerosene purchased after June 30, 2005, for use in commercial aviation (other than foreign trade), Buyer's registration number is \_\_\_\_\_. Buyer's registration has not been suspended or revoked by the Internal Revenue Service.

This certificate applies to the following (complete as applicable):

\_\_\_\_\_ This is a single purchase certificate:

1. \_\_\_\_\_ Invoice or delivery ticket number
2. \_\_\_\_\_ Number of gallons

\_\_\_\_\_ This is a certificate covering all purchases under a specified account or order number:

1. Effective date \_\_\_\_\_
2. Expiration date \_\_\_\_\_ (period not to exceed 1 year after the effective date)
3. Buyer account number \_\_\_\_\_

Buyer agrees to provide the person liable for tax with a new certificate if any information in this certificate changes.

If the aviation-grade kerosene to which this certificate relates is being bought for use in commercial aviation (other than foreign trade), Buyer is liable for tax on its use of the fuel and will pay that tax to the government.

If Buyer sells or uses the aviation-grade kerosene to which this certificate relates for a use other than the use stated above, Buyer will be liable for tax.

Buyer understands that it must be prepared to establish by satisfactory evidence the purpose for which the fuel purchased under this certificate was used.

Buyer has not been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn. If Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

The fraudulent use of this certificate may subject Buyer and all parties making any fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

\_\_\_\_\_  
Printed or typed name of person signing

\_\_\_\_\_  
Title of person signing

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Name of Buyer

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Employer identification number

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Address of Buyer

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Signature and date signed