

Section 6245.5 Certificate for the Exemption of Sales and Use Tax on Federal Excise Taxes

This certificate entitles the qualified purchaser to an exemption from the sales and use tax on federal excise taxes imposed on fuel purchases.

I HEREBY CERTIFY that I satisfy **all** of the following conditions:

1. I was entitled to either a direct refund or credit against my income tax for the federal excise tax imposed pursuant to Section 4081 or 4091 of the Internal Revenue Code for more than 50 percent of my purchases of fuel during the prior calendar year; and
2. My business remains substantially the same as during the prior calendar year such that I reasonably expect to be entitled to either a direct refund or credit against my income tax for the federal excise tax imposed pursuant to Section 4081 or 4091 of the Internal Revenue Code for more than 50 percent of my purchases of fuel; and
3. I hold a valid California seller's permit, the number for which is set forth below.

With respect to any fuel that is not used in a manner which entitles me to a direct refund or credit against my income tax of the federal excise tax imposed pursuant to Section 4081 or 4091 of the Internal Revenue Code, or if I do not receive such refund or credit, I will report and pay use tax measured by the amount of the federal excise tax that had been paid in connection with that fuel, with my return for the period in which the fuel is used.

Purchaser: _____
(Company Name)

Address: _____

Signature: _____ Date: _____
(Signature of Authorized Agent)

Title: _____
(Owner, Partner, Purchasing Agent, etc.)

Seller's Permit No.: _____

Identification Numbers of Vehicle/Aircraft Owned or Operated
