

**CERTIFICATE FOR THE EXCLUSION  
OF SALES AND USE TAX ON  
FEDERAL EXCISE TAXES**

**Regulation 1598**

This certificate may be issued by a purchaser whose entire fuel purchase is entitled to a direct refund or credit for the federal excise taxes for income tax purposes. This certificate entitles the seller to exclude the amount of federal excise taxes imposed on fuel purchases from the measure of sales and use tax.

I HEREBY CERTIFY: That I am entitled to either a direct refund or credit against my income tax for the federal excise tax paid pursuant to Internal Revenue Code Section 4081 or 4091 for the gasoline/diesel/jet fuel I shall purchase from

\_\_\_\_\_  
NAME OF VENDOR

In the event the fuel is not used in a manner which entitles me to a direct refund or credit against my income tax or if I do not receive such refund or credit, it is understood I am required by the Sales and Use Tax Law to report and pay tax measured by the amount of federal excise tax paid to the extent the seller has not remitted sales or use tax measured by that amount. This certificate is valid until revoked in writing by the purchaser.

\_\_\_\_\_  
PURCHASER/COMPANY NAME

\_\_\_\_\_  
ADDRESS (street, city, state, zip code)

\_\_\_\_\_  
TELEPHONE NUMBER

\_\_\_\_\_  
SIGNATURE OF AUTHORIZED PERSON

\_\_\_\_\_  
DATE

\_\_\_\_\_  
TITLE (owner, partner, purchasing agent, etc.)

\_\_\_\_\_  
SELLER'S PERMIT NO. (if any)