

Note to the Seller: This certificate must be completed by the person intending to use the fuel at the time of the first sale in each calendar year and covers all sales in the same category for the remainder of the year, except for fuel exported.

<input type="checkbox"/> EIN <input type="checkbox"/> SSN		Mailing Address		
Purchaser Name	Telephone Number	City	State	Zip

Purpose of form: The certificate of use declares that the buyer or transferee has obtained or will obtain fuel that will be used by the buyer in a manner that qualifies for exemption. The certificate of use form is presented and retained by the fuel supplier.

When is a certificate of use required? A certificate of use is required for fuel that qualifies for the following exemptions:

Exemption Category (Check one)

Motor Fuel tax

official use by federal, state or local government agencies

Refined Fuel Surcharge

official use by federal or state agencies, or municipalities*

Fuel Type:

160 Diesel

065 Gasoline

130 Jet Fuel

125 Aviation Gasoline

124 Gasohol

*A municipal surcharge exemption is only available to a government that meets the definition of a municipality, as defined by Alaska Statute, Title 29–Municipal Government. For a list of municipalities, go to the the Department of Commerce’s Division of Community and Regional Affairs, Community Database Online at <https://www.commerce.alaska.gov/web/dcra/CDO/CDOAddresses.aspx>. Open the Excel spreadsheet, “Municipal Government Addresses.”

Retention period. Each certificate of use must be retained for three years after the end of the year for which this certificate of use is in effect.

Purchaser’s sworn statement: The undersigned understands that the fraudulent use of this certificate will subject all guilty parties, upon conviction, to a fine not to exceed \$25,000 or imprisonment for not more than three years, or both, under AS 43.05.290. The undersigned shall, upon request, supply satisfactory evidence establishing the purpose for which the fuel was or will be used.

I declare under penalty of unsworn falsification that I have examined this certificate and to the best of my knowledge and belief it is a true, correct and complete statement and that this fuel will not be delivered to a common storage tank servicing both taxable and non-taxable uses. I understand that if I subsequently use the fuel for a taxable purpose, I am liable for the applicable motor fuel tax on any fuel used for a taxable purpose.

Signature of Purchaser	Printed Name
Title	Date

Do not send this certificate of use to the Department of Revenue unless you are a reseller claiming a refund and it is accompanying Form 544.