

**CERTIFICATE OF FUEL TAX EXEMPTION
EXEMPT SALES OF GASOLINE AND UNDYED DIESEL FUEL**

Sections 78.01(2) & (2m), Wis. Stats.

Wisconsin Department of Revenue
Post Office Box 8900
Madison, WI 53708-8900
(608) 266-7363 or 266-6701
FAX (608) 261-7049
E-mail: excise@dor.state.wi.us

EFFECTIVE DATE: THIS EXEMPTION CERTIFICATE IS VALID FOR ONE YEAR FROM THE DATE IT IS SIGNED BY THE CUSTOMER AND SUPPLIER UNLESS CANCELED BY THE CUSTOMER, SUPPLIER OR THE DEPARTMENT.
Effective Date: _____ (enter date signed by customer and supplier)
Expiration Date: _____ (one year from effective date; time to execute another exemption certificate)

Wisconsin law allows a tax credit or refund to persons who sell **tax-paid gasoline and undyed diesel fuel** for exempt usage. Fuel suppliers who are licensed with the department may claim a deduction for exempt sales on the monthly motor vehicle fuel tax reports required to be filed with the department. Nonlicensed suppliers must file a refund claim (MF-012) with the department to receive a refund of the motor vehicle fuel tax they pay when purchasing the fuel for resale.

In order for a licensed supplier or a nonlicensed supplier to make exempt sales to customers, suppliers must obtain documentation like this exemption certificate from customers attesting to the exempt usage of the fuel purchased. If a customer makes exempt purchases from more than one supplier, the customer must execute an exemption certificate with each supplier. Suppliers and customers **must retain** copies of executed exemption certificates in their records. **DO NOT SEND** copies of exemption certificates to the department.

LAW CHANGE: Effective July 1, 1998, gasoline can once again be sold tax-exempt for **off-road use** (for example: farming, construction, logging). However, undyed diesel fuel must continue to be purchased tax-included but purchasers of this fuel can file an off-road refund claim with the department for a refund of the fuel tax relating to their off-road use. Call (608) 266-7363 or 266-6701 for refund claim forms.

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|--|--|---------------------------|-------------|
| Name of Customer (please print) | Federal Employer ID No. AND Social Security No. (if you are a sole proprietor) ____ - ____ - ____ ____ - ____ - ____ | | |
| Business Address (street, or rural route and box number) | City | State | Zip Code |
| Signature of Customer | Title | Business Telephone () | Date Signed |

CUSTOMERS MUST INDICATE BELOW HOW THE EXEMPT FUEL WILL BE USED

∴ Customers must be prepared to substantiate usage if requested by representatives of the department.

CHECK ALL BOXES THAT APPLY.

- Gasoline** purchased for **off-road use** in mobile machinery and equipment and **delivered directly** into the customer's storage tank **in an amount not less than 100 gallons**. Describe use: _____
Caution: Gasoline cannot be sold tax-exempt if it will be placed into the tank of a licensed motor vehicle (except an urban mass transportation vehicle), snowmobile, recreational motorboat, or an all-terrain vehicle unless registered for private use.
- Gasoline** bought for use in aircraft by a **general aviation fuel dealer or user licensed** with the Wisconsin Department of Revenue. Gasoline purchased by an aviation fuel dealer or user must be **delivered directly** into the dealer or user's storage tank in an amount not less than 100 gallons.
- Gasoline and/or undyed diesel fuel** used by the **U. S. Government or one of its agencies**.
Indicate name of agency: _____
The U. S. Government is also exempt from the 3¢ per gallon petroleum inspection fee. *(The State of Wisconsin, local municipalities in Wisconsin and school districts are not part of the U. S. Government, and cannot check this box.)*
- Gasoline and/or undyed diesel fuel used by common motor carriers for the urban mass transportation of passengers.
- Undyed diesel fuel bought for use as heating oil.
- Gasoline and/or undyed diesel fuel exported by a person licensed to export with the Wisconsin Department of Revenue.
- Other – describe use: _____
(For example: undyed diesel fuel sold for use in trains, fuel sold on a tribal reservation to Native Americans.)

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|---------------------------------|---------------------|--|-------------|
| Name of Supplier (please print) | Address of Supplier | | |
| Signature of Supplier | | | Date Signed |

PENALTIES: Any person who provides false or fictitious information on the exemption certificate or uses the fuel purchased tax-exempt in a manner not stated on the exemption certificate may be subject to tax, interest, penalties and fined not more than \$500 or imprisoned not more than 6 months or both [section 78.73(1), Wis. Stats.].