

**FEDERAL EXEMPTION CERTIFICATE  
GASOLINE USE BY A STATE OR LOCAL GOVERNMENT**

*(For use in claiming credit or refund of overpayment determined under section 6416(b)(2)(C) of the Internal Revenue Code.)*

Vendor:  
Address:

Fax:

The undersigned buyer ("**Buyer**") hereby certifies that – (**Check one**)

- A.  Single purchase covered by invoice or delivery ticket number \_\_\_\_\_; or
- B.  All exempt purchases under account number(s): \_\_\_\_\_

is for the exclusive use of a State or local government. In the case of purchases by an Indian Tribe, the fuel will be used only in the exercise of an essential tribal government function (e.g. police, fire, and school buses).

Effective Date: \_\_\_\_\_ or until revoked in writing by customer or Internal Revenue Service.

**Buyer Information**

Buyer will provide a new certificate to the seller if any information in this certificate changes.

If this gasoline is resold or used for a purpose other than as stated in this certificate, then Buyer will notify the Vendor that the gasoline was not in fact used as specified in the certificate.

Buyer will be prepared to establish, by satisfactory evidence, the purpose for which the product was actually used. Buyer understands that any fraudulent use of this certificate to buy gasoline free of tax may subject Buyer, under section 7201 of the Internal Revenue Code, to a fine, or imprisonment, or both, together with the cost of prosecution.

The buyer shall at all times be responsible for all penalties and taxes incurred from the Internal Revenue Service due to non-acceptance of this Certificate of Exemption.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of Governmental Entity (Buyer)

\_\_\_\_\_  
Printed or Typed Name of Person Signing

\_\_\_\_\_  
Address of Buyer

\_\_\_\_\_  
Title of Person Signing

\_\_\_\_\_  
City and State of Buyer

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Federal Tax Identification Number

\_\_\_\_\_  
Telephone Number of Buyer