

# DIESEL

## Certificate of farmer or State or Local Governmental Unit for the Purchase of Clear low Sulfur Diesel for Federal Exempt Purposes

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NAME \_\_\_\_\_ Federal ID: \_\_\_\_\_

ADDRESS \_\_\_\_\_ PHONE \_\_\_\_\_

CITY, STATE, ZIPCODE \_\_\_\_\_

This exemption is to support purchaser's claim for a credit or payment under Section 6427 of the Internal Revenue Code.

The undersigned purchaser \_\_\_\_\_ hereby certifies that: (check one)

\_\_\_\_\_ The clear low sulfur diesel fuel specified in the accompanying order,  
Invoice or D/T Number \_\_\_\_\_ Dated \_\_\_\_\_  
Number of Gallons \_\_\_\_\_ P.O. No. \_\_\_\_\_

\_\_\_\_\_ All clear low sulfur diesel fuel ordered by purchaser for the period of \_\_\_\_\_.

The undersigned Purchaser hereby certifies the following under penalties of perjury: Purchaser will use the clear low sulfur diesel fuel to which this certificate relates either as: (check one)

\_\_\_\_\_ On a farm for farming purposes (as that term is defined in Section 48.6420-4 of the Manufacturers and Retailers Excise Tax Regulations); or

\_\_\_\_\_ On a farm (as defined in Section 48.6420-4(c)) for any of the purposes described in paragraph (d) of that section (relating to cultivating, raising, or harvesting) (and Buyer is a person that is not the owner, tenant, or operator of the farm on which the fuel will be used); or

\_\_\_\_\_ For the Exclusive use of a State, or a political subdivision of a State, or the District of Columbia.

Purchaser will provide a new certificate to the seller in any information in this certificate changes. If Purchaser uses the clear low sulfur diesel fuel to which this certificate relates for a purpose other than stated in the certificate, Purchaser will be liable for the tax.

Purchaser understands that the fraudulent use of this certificate may subject Purchaser and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

**Signature:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Date:** \_\_\_\_\_