

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

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

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*)

CLEAR

PRINT