

**CERTIFICATE FOR THE EXCLUSION  
OF SALES AND USE TAX ON  
FEDERAL EXCISE TAXES  
(Revenue and Taxation Code Section 6245.5)**

## Regulation 1598

This certificate may be issued for purchases of gasoline, diesel, or jet fuel by a purchaser who meets all the required conditions. This certificate entitles the seller to exclude the amount of federal excise taxes imposed on such fuel purchases from the measure of sales and use tax.

I HEREBY CERTIFY that I satisfy all of the following conditions:

1. I was entitled to either a direct refund or credit against my income tax for the federal excise tax imposed pursuant to Section 4081 or 4091 of the Internal Revenue Code for more than 50 percent of my purchases of gasoline, diesel, and jet fuel on an aggregate basis during the prior calendar year.
2. My business remains substantially the same as during the prior calendar year such that I reasonably expect to be entitled to either a direct refund or credit against my income tax for the federal excise tax imposed pursuant to Section 4081 or 4091 of the Internal Revenue Code for more than 50 percent of my purchases of gasoline, diesel, or jet fuel on an aggregate basis.
3. I hold a valid California seller's permit, the number for which is set forth below.

With respect to any fuel that is not used in a manner which entitles me to a direct refund or credit against my income tax of the federal excise tax imposed pursuant to Section 4081 or 4091 of the Internal Revenue Code, or if I do not receive such refund or credit, I will report and pay tax, measured by the amount of the federal excise tax that had been paid in connection with that fuel, with my return for the period in which the fuel is used. This certificate is valid until revoked in writing by the purchaser.

\_\_\_\_\_  
PURCHASER/COMPANY NAME

\_\_\_\_\_  
ADDRESS (street, city, state, zip code)

\_\_\_\_\_  
SIGNATURE OF AUTHORIZED AGENT

\_\_\_\_\_  
TELEPHONE NUMBER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
TITLE (owner, partner, purchasing agent, etc.)

\_\_\_\_\_  
SELLER'S PERMIT NO. (if any)