

**VESSEL OF WAR EXEMPTION CERTIFICATE (FOR USE WITH JP4, JPTS AND JET B)**

(For use by purchasers of fuels for use as supplies for certain vessels or aircraft (section 4041(g) of the Internal Revenue Code of 1954).)

**Notification of Registration:**

The undersigned Buyer certifies under penalties of perjury that it is a part of the United States Government and is therefore registered as described in the United States Code of Federal Regulations 26 CFR 48.4101-1(a)(2) and that the Buyer's registration has not been revoked or suspended by the Internal Revenue Service.

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The undersigned purchaser hereby certifies that and that the fuel specified in the accompanying order, or under Contract SP0600-\_\_\_\_\_ will be used only as fuel supplies for a vessel belonging to one of the following classes of vessels (including aircraft) to which section 4041(g) of the Internal Revenue Code applies: (Check class to which vessel belongs):

- \_\_\_\_\_ (1) Vessels (including aircraft) engaged in foreign trade.
- \_\_\_\_\_ (2) Vessels engaged in trade between the Atlantic and Pacific ports of the United States.
- \_\_\_\_\_ (3) Vessels (including aircraft) engaged in trade between the United States and any of its possessions.
- \_\_\_\_\_ (4) Vessels employed in the fisheries or whaling business.
- X   (5) Vessels (including aircraft) of war of the United States or a foreign nation.

The undersigned understands that if the fuels are sold or used otherwise than as stated above and for a taxable purpose specified in section 4041 of the Internal Revenue Code, the undersigned will be liable for the tax upon such sale or use. It is also understood that this certificate may not be used in purchasing fuels, if such fuels are for use as fuels in pleasure vessels, or of any type of aircraft except (1) civil aircraft employed in foreign trade or trade between the United States and any of its possessions, and otherwise entitled to exemption, and (2) aircraft owned by the United States or any foreign country and constituting a part of the armed forces thereof.

The undersigned understands that the fraudulent use of this certificate to secure exemption will subject the undersigned and all others making fraudulent use to a penalty equivalent to the amount of tax due on the sale of the fuel and, upon conviction, to a fine of not more than \$10,000, or to imprisonment for not more than 5 years, or both, together with the costs of prosecution. The purchaser also understands that it must be prepared to establish by satisfactory evidence the purpose for which the fuel purchased under this certificate was used.

(Signature) \_\_\_\_\_

(Title) \_\_\_\_\_

(Address) Defense Energy Support Center, 8725 John J. Kingman Road, Ft. Belvoir, VA 22060

(Date) \_\_\_\_\_