

Model Waiver L

WAIVER FOR USE BY ULTIMATE PURCHASERS OF KEROSENE FOR CERTAIN USES IN AVIATION

(To support vendor's claim for a credit or payment under § 6427(l)(4)(C)(i) of the Internal Revenue Code.)

Name, Address, and Employer Identification Number of Ultimate Vendor

The undersigned ultimate purchaser ("Buyer") hereby certifies the following under penalties of perjury:

A. The kerosene to which this waiver relates is purchased for — (check one):

1. Use on a farm for farming purposes,
2. Use in foreign trade (reciprocal benefits required for foreign registered airlines),
3. Use in certain helicopter and fixed-wing air ambulance uses,
4. The exclusive use of a qualified blood collector organization,
5. The exclusive use of a nonprofit educational organization,
6. Use in an aircraft owned by an aircraft museum,
7. Use in military aircraft, or
8. Use in commercial aviation (other than foreign trade).

B. This waiver applies to the following (complete as applicable):

_____ This is a single purchase waiver:

1. _____ Invoice or delivery ticket number
2. _____ Number of gallons

_____ This is a waiver covering all purchases under a specified account or order number:

1. Effective date _____
2. Expiration date _____ (period not to exceed 1 year after the effective date)
3. Buyer's account number _____

Buyer will provide a new waiver to the vendor if any information in this waiver changes.

If Buyer uses the kerosene for use in aviation to which this waiver relates for a use other than the use stated above, Buyer will be liable for tax.

Buyer understands that by signing this waiver, Buyer gives up its right to claim any credit or payment for the kerosene for use in aviation used in a nontaxable use.

Buyer acknowledges that it has not and will not claim any credit or payment for the kerosene for use in aviation to which this waiver relates.

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

Printed or typed name of person signing

Title of person signing

Name of Buyer

Employer identification number

Address of Buyer

Signature and date signed