

**Internal Revenue Service, Treasury**

**§ 48.4082-7**

buyer, is in substantially the same form as the model certificate provided in paragraph (e)(3) of this section, and contains all information necessary to complete the model certificate. A new certificate or notice that the current certificate is invalid must be given if any information in the current certificate changes. The certificate may be included as part of any business records normally used to document a sale. The certificate expires on the earliest of the following dates:

- (i) The date one year after the effective date of the certificate (which may be no earlier than the date it is signed).
- (ii) The date the buyer provides the seller a new certificate or notice that the current certificate is invalid.
- (iii) The date the Internal Revenue Service or the buyer notifies the seller that the buyer's right to provide a certificate has been withdrawn.

(2) *Withdrawal of the right to provide a certificate.* The Internal Revenue Service may withdraw the right of a buyer of aviation-grade kerosene to provide a certificate under this section if the buyer uses the aviation-grade kerosene to which a certificate relates other than as a fuel in an aircraft or sells the kerosene without first obtaining a certificate from its buyer. The Internal Revenue Service may notify any seller to whom the buyer has provided a certificate that the buyer's right to provide a certificate has been withdrawn.

(3) *Model certificate.*

**CERTIFICATE OF PERSON BUYING AVIATION-GRADE KEROSENE FOR USE AS A FUEL IN AN AIRCRAFT**

(To support tax-free removals and entries of aviation-grade kerosene under section 4082 of the Internal Revenue Code.)

\_\_\_\_\_(Buyer) certifies the following  
Name of Buyer \_\_\_\_\_

under penalties of perjury:

The aviation-grade kerosene to which this certificate applies will be used by Buyer as a fuel in an aircraft or resold by Buyer for that use.

This certificate applies to \_\_\_\_\_ percent of \_\_\_\_\_ Buyer's purchases from \_\_\_\_\_ (name, address, and employer identification number of seller) as follows (complete as applicable):

- 1. A single purchase on invoice or delivery ticket number \_\_\_\_\_.
- 2. All purchases between \_\_\_\_\_ (effective date) and \_\_\_\_\_ (expiration date)

(period not to exceed one year after the effective date) under account or order number(s) \_\_\_\_\_. If this certificate applies only to Buyer's purchases for certain locations, check here \_\_\_\_\_ and list the locations.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Buyer is buying the kerosene for (check either or both as applicable): \_\_\_\_\_ Buyer's use as a fuel in an aircraft. \_\_\_\_\_ Resale for use as a fuel in an aircraft.

Buyer will provide a new certificate to the seller if any information in this certificate changes.

If Buyer sells the aviation-grade kerosene to which this certificate relates and does not deliver it into the fuel supply tank of an aircraft, Buyer will be liable for tax unless Buyer obtains a certificate from its buyer stating that the aviation-grade kerosene will be used as a fuel in an aircraft.

If Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

Buyer has not been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn.

The fraudulent use of this certificate may subject Buyer and all parties making any fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

\_\_\_\_\_  
Printed or typed name of person signing

\_\_\_\_\_  
Title of person signing

\_\_\_\_\_  
Employer identification number

\_\_\_\_\_  
Address of Buyer

\_\_\_\_\_  
Signature and date signed

(f) *Effective date.* This section is applicable after March 30, 2000, except that paragraph (d) of this section is applicable after June 30, 2000.

[T.D. 8879, 65 FR 17158, Mar. 31, 2000]

**§ 48.4082-7 Kerosene; exemption for feedstock purposes.**

(a) *Overview.* This section prescribes the conditions under which tax does not apply to the removal or entry of kerosene for use for a feedstock purpose.

(b) *Definitions.* The following definitions apply to this section:

*Feedstock purpose* means the use of kerosene for nonfuel purposes in the

manufacture or production of any substance other than gasoline, diesel fuel, or special fuels referred to in section 4041. Thus, for example, kerosene is used for a feedstock purpose when it is used as an ingredient in the production of paint and is not used for a feedstock purpose when it is used to power machinery at a factory where paint is produced.

*Feedstock user* means a person that uses kerosene for a feedstock purpose.

*Registered feedstock user* means a feedstock user that is—

(1) Registered under section 4101 as a feedstock user; or

(2) With respect to removals and entries before October 1, 2000, a taxable fuel registrant.

(c) *Exemption for removals and entries.* Tax is not imposed on the removal or entry of kerosene if—

(1) The person otherwise liable for tax is a taxable fuel registrant;

(2) In the case of a removal from a terminal, the terminal is an approved terminal; and

(3)(i) The person otherwise liable for tax uses the kerosene for a feedstock purpose; or

(ii) The kerosene is sold for use by the buyer for a feedstock purpose and, at the time of the sale, the person otherwise liable for tax has an unexpired certificate (described in paragraph (e) of this section) from the buyer and has no reason to believe any information in the certificate is false.

(d) *Later sale—(1) In general.* Paragraph (c) of this section does not apply with respect to kerosene that is sold as described in paragraph (c)(3)(ii) of this section if the buyer in that sale (the certifying buyer) sells the kerosene.

(2) *Imposition of tax; liability for tax.* Notwithstanding §§ 48.4081-2 and 48.4081-3, in any case in which paragraph (d)(1) of this section applies, tax with respect to that kerosene is imposed at the time of the sale by the certifying buyer and the certifying buyer is liable for the tax.

(3) *Rate of tax.* For the rate of tax, see section 4081.

(e) *Certificate—(1) In general.* The certificate described in this paragraph (e) is a statement by a buyer that is signed under penalties of perjury by a person with authority to bind the

buyer, is in substantially the same form as the model certificate provided in paragraph (e)(2) of this section, and contains all information necessary to complete the model certificate. A new certificate or notice that the current certificate is invalid must be given if any information in the current certificate changes. The certificate may be included as part of any business records normally used to document a sale. The certificate expires on the earliest of the following dates:

(i) The date one year after the effective date of the certificate (which may be no earlier than the date it is signed).

(ii) The date the buyer provides the seller a new certificate or notice that the current certificate is invalid.

(iii) The date the seller is notified by the Internal Revenue Service or the buyer that the buyer's registration has been revoked or suspended.

(2) *Model certificate.*

CERTIFICATE OF REGISTERED  
FEEDSTOCK USER

(To support tax-free removals and entries of kerosene under section 4082 of the Internal Revenue Code.)

\_\_\_\_\_(Buyer) certifies the following  
Name of Buyer

under penalties of perjury:

Buyer is a registered feedstock user with registration number \_\_\_\_\_. Buyer's registration has not been revoked or suspended.

The kerosene to which this certificate applies will be used by Buyer for a feedstock purpose.

This certificate applies to \_\_\_\_\_ percent of \_\_\_\_\_ Buyer's \_\_\_\_\_ purchases from \_\_\_\_\_ (name, address, and employer identification number of seller as follows (complete as applicable):

1. A single purchase on invoice or delivery ticket number \_\_\_\_\_.

2. All purchases between \_\_\_\_\_ (effective date) and \_\_\_\_\_ (expiration date) (period not to exceed one year after the effective date) under account or order number(s) \_\_\_\_\_. If this certificate applies only to Buyer's purchases for certain locations, check here \_\_\_\_\_ and list the locations.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If Buyer sells the kerosene to which this certificate relates, Buyer will be liable for tax on that sale.

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Buyer will provide a new certificate to the seller if any information in this certificate changes.

If Buyer violates the terms of this certificate, the Internal Revenue Service may revoke Buyer's registration.

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

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Printed or typed name of person signing

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Title of person signing

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Employer identification number

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Address of Buyer

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Signature and date signed

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(f) *Effective date.* This section is applicable after March 30, 2000, except that paragraph (d) of this section is applicable after June 30, 2000.

[T.D. 8879, 65 FR 17158, Mar. 31, 2000]

### § 48.4083-1 Taxable fuel; administrative authority.

(a) *In general*—(1) *Authority to inspect.* Officers or employees of the IRS designated by the Commissioner, upon presenting appropriate credentials and a written notice to the owner, operator, or agent in charge, are authorized to enter any place and to conduct inspections in accordance with paragraphs (a) through (c) of this section.

(2) *Reasonableness.* Inspections will be performed in a reasonable manner and at times that are reasonable under the circumstances, taking into consideration the normal business hours of the place to be entered.

(b) *Place of inspection*—(1) *In general.* Inspections may be at any place at which taxable fuel is (or may be) produced or stored or at any inspection site where evidence of activities described in section 6715(a) may be discovered. These places may include, but are not limited to—

- (i) Any terminal;
- (ii) Any fuel storage facility that is not a terminal;
- (iii) Any retail fuel facility; or
- (iv) Any designated inspection site.

(2) *Designated inspection sites.* A designated inspection site is any State highway inspection station, weigh sta-

tion, agricultural inspection station, mobile station, or other location designated by the Commissioner to be used as a fuel inspection site. A designated inspection site will be identified as a fuel inspection site.

(c) *Scope of inspection*—(1) *Inspection.* Officers or employees may physically inspect, examine or otherwise search any tank, reservoir, or other container that can or may be used for the production, storage, or transportation of fuel, fuel dyes, or fuel markers. Inspection may also be made of any equipment used for, or in connection with, production, storage, or transportation of fuel, fuel dyes, or fuel markers. This includes any equipment used for the dyeing or marking of fuel. This also includes books and records, if any, that are maintained at the place of inspection and are kept to determine excise tax liability under section 4081.

(2) *Detainment.* Officers or employees may detain any vehicle or train for the purpose of inspecting its fuel tanks and storage tanks. Detainment will be either on the premises under inspection or at a designated inspection site. Detainment may continue for such reasonable period of time as is necessary to determine the amount and composition of the fuel.

(3) *Removal of samples.* Officers or employees may take and remove samples of fuel in such quantities as are reasonably necessary to determine the composition of the fuel.

(d) *Refusal to submit to inspection.* For the penalty for any refusal to permit an entry or inspection authorized by this section, see section 4083(c)(3). This penalty is in addition to any tax that may be imposed by section 4041 or 4081 and any penalty that may be imposed by section 6715.

(e) *Effective date.* This section is effective January 1, 1994.

[T.D. 8659, 61 FR 10458, Mar. 14, 1996, as amended by T.D. 8685, 61 FR 58007, Nov. 12, 1996; T.D. 8879, 65 FR 17159, Mar. 31, 2000]

### § 48.4091-3 Aviation fuel; conditions to allowance of refunds of aviation fuel tax under section 4091(d).

(a) *Overview.* This section provides the conditions under which a refund of tax imposed by section 4091 is allowable with respect to taxed aviation fuel