

# Alaska Certificate of Use

538

**Note to the Seller:** This certificate must be completed by the person intending to use the fuel at the time of the first sale in each calendar year and covers all sales in the same category for the remainder of the year, except for fuel exported.

<input type="checkbox"/> EIN		Mailing Address		
<input type="checkbox"/> SSN				
Purchaser Name	Telephone Number	City	State	Zip

**Purpose of form:** The certificate of use declares that the buyer or transferee has obtained or will obtain fuel that will be used by the buyer in a manner that qualifies for exemption. The certificate of use form is presented and retained by the fuel supplier.

**When is a certificate of use required?** A certificate of use is required for fuel that qualifies for the following exemptions:

**Exemption Category** (Check one)

- ☐ official use by federal, state, or local government agencies <sup>1</sup>
- ☐ jet propulsion air craft operating exclusively in flights to and from foreign countries <sup>2</sup>
- ☐ residual fuel oil (bunker fuel) (#6 diesel)
- ☐ commercial stationary power plant of 100 kilowatts or less
- ☐ charitable institution as defined by 26 IRC 501(c)3
- ☐ to heat facilities of a mining or construction business (complete the information on page 2)
- ☐ nonprofit power associations for generating electrical energy for resale
- ☐ fuel exported to other states or foreign countries  
(complete the following information for each export)

**Fuel Type:**

- ☐ 160 Diesel
- ☐ 065 Gasoline
- ☐ 130 Jet Fuel
- ☐ 125 Aviation Gasoline
- ☐ 124 Gasohol

<sup>1</sup>This certificate of use does not apply to fuel purchased by a local government agency for the sale to residents. See Form 539, Election to Defer Tax.

<sup>2</sup>This certificate of use does not apply to purchases by an air carrier for use in both domestic and foreign flights. See Form 539, Election to Defer Tax.

Expected Date of Export	Destination
Owner of Fuel When Exported	Carrier

**In addition, a fuel supplier may require a Certificate of Use for the following:**

- ☐ fuel used to heat private or commercial buildings or facilities (construction and mining companies, please see above exemption categories).
- ☐ fuel used in stationary power plants operating as public utility plants and generating electrical energy for sale to the general public.
- ☐ fuel used in a generator for a domestic purpose in single or multiple unit private dwellings, including mobile homes, but not including watercraft.

**Retention period.** Each certificate of use must be retained for three years after the end of the year for which this certificate of use is in effect.

**Purchaser's sworn statement:** The undersigned understands that the fraudulent use of this certificate will subject all guilty parties, upon conviction, to a fine not to exceed \$25,000 or imprisonment for not more than three years, or both, under AS 43.05.290. The undersigned shall, upon request, supply satisfactory evidence establishing the purpose for which the fuel was or will be used.

*I declare under penalty of unsworn falsification that I have examined this certificate and to the best of my knowledge and belief it is a true, correct and complete statement and that this fuel will not be delivered to a common storage tank servicing both taxable and non-taxable uses. I understand that if I subsequently use the fuel for a taxable purpose, I am liable for the applicable motor fuel tax on any fuel used for a taxable purpose.*

Signature of Purchaser	Printed Name
Title	Date

**Do not send this certificate of use to the Department of Revenue unless you are a reseller claiming a refund and it is accompanying Form 544.**

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For fuel used to heat facilities of a mining or construction business, describe each storage facility (tank) and its location.

Description of storage facility	Location

Diagram of Fuel Tank Locations