

**KANSAS DEPARTMENT OF REVENUE
AVIATION FUEL EXEMPTION CERTIFICATE**

The undersigned purchaser certifies that the aviation fuel purchased from:

Seller: _____
Name of Kansas Aviation Fuel Retailer/Fixed Base Operator

Address: _____
Street, RR, or P. O. Box City State Zip + 4

is exempt from Kansas sales and compensating use tax pursuant to (check applicable box):

K.S.A. 79-3606(f), which exempts sales of aviation fuels to common carrier aircraft qualifying as a public utility, when the aviation fuel is for consumption immediately and directly in interstate commerce.

The undersigned purchaser certifies that the purchaser is a common carrier certified and operating under authority of Part 121 or Part 135 of the applicable F.A.A. regulations and such aviation fuel will be consumed in common carrier operations conducted in interstate commerce.

K.S.A. 79-3606(n), which exempts all sales of aviation fuel consumed in the production or treatment of crops for ultimate sale at retail.

The undersigned purchaser understands and agrees that if the property is used other than as stated above or for any other purpose that is not exempt from sales or compensating tax, the undersigned purchaser becomes liable for the tax.

Purchaser: _____
Name of Certificated Aircraft Operator

Address: _____
Street, RR, or P. O. Box City State Zip + 4

Signature: _____ Date: _____

THIS CERTIFICATE MUST BE COMPLETED IN ITS ENTIRETY.

WHO MAY USE THIS CERTIFICATE? Persons licensed as common carriers operating in interstate commerce (those licensed under FAA regulations parts 121 or 135) qualify for this exemption, pursuant to K.A.R. 92-19-28(c). Crop dusters consuming aviation fuel for crop dusting operations used in the production or treatment of crops may also use this certificate.

WHO DOES NOT QUALIFY FOR THIS EXEMPTION? Contract carriers that are not for hire to the general public. They are not common carriers and not exempt from sales tax on fuel purchases. Also not exempt are common carriers that are intrastate carriers (operating only within this state and not interstate).

RETAINING THIS CERTIFICATE: Sellers should retain a completed copy of this certificate in their records for at least three years from the date of sale. A seller is relieved of liability for the tax if it obtains a completed exemption certificate from a purchaser with which the seller has a recurring business relationship. A certificate need not be renewed or updated when there is a recurring business relationship between the buyer and seller. A recurring business relationship exists when a period of no more than 12 months elapses between sales transactions.