

MF-208: CERTIFICATE OF EXEMPTION FOR GENERAL AVIATION FUEL TAX

(secs. 78.555 and 78.62, Wis. Stats.)

Wisconsin law imposes an excise tax of 6¢ per gallon on all general aviation fuel sold, used, or distributed in Wisconsin, except sales to an “air carrier company” as defined in sec. 70.11(42)(a)1, Wis. Stats., or fuel delivered to or used by the United States Government or one of its agencies. For a fuel buyer to claim an exemption from the general aviation fuel tax, the buyer must provide this exemption certificate to an aviation fuel supplier licensed by the Wisconsin Department of Revenue. If exempt aviation fuel is purchased from more than one supplier, the buyer must execute a Certificate of Exemption with each supplier in order to purchase the general aviation fuel tax exempt.

If a Certificate of Exemption is not executed, all sales of general aviation fuel are subject to the general aviation fuel tax. A seller who accepts in “good faith” a valid exemption certificate is relieved of any responsibility for collection or payment of the tax upon transactions covered by the certificate.

Both suppliers and buyers **must retain** a copy of the executed Certificate of Exemption for their records. Do NOT send a copy of the certificate to the Department of Revenue.

Check the appropriate box below to indicate if this certificate is for a single exempt purchase or all future purchases of aviation fuel from the supplier.

- Single**
- Continuous** (A “continuous” certificate remains in effect until revoked by the Department of Revenue or the buyer ceases operating or cancels the certificate.)

The undersigned buyer claims tax exemption on the purchase of general aviation fuel from the supplier named below.

Name of Buyer (<i>print or type</i>)		FEIN or SSN (<i>if sole proprietor</i>)	
Business Address (street, or rural route and box number)	City	State	Zip Code
Purchasers must indicate below the reason for exemption:			
<input type="checkbox"/> Buyer is an “ air carrier company ” engaged in the business of transporting persons or property for hire on regularly scheduled flights . Purchaser files an air carrier annual report (AC-001), due May 1 each year, with the department as required under sec. 76.04, Wis. Stats.			
<input type="checkbox"/> Buyer is a general aviation fuel licensee registered with the Department of Revenue.			
Signature of Buyer	Title	Date	
Email Address		Telephone Number ()	

Name of Supplier (<i>print or type</i>)		Email Address	
Address of Supplier	City	State	Zip Code
Signature of Supplier			Date

FOR ASSISTANCE

If you have any questions regarding this exemption certificate, its tax consequences, or any other aspects of the general aviation fuel tax law, contact us at:

Phone: (608) 266-6701
 Fax: (608) 261-7049
 Email: excise@revenue.wi.gov

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