Form **MFD-3** (Rev. 2/12)

1326604012

MAILING ADDRESS:
Georgia Department of Revenue
Motor Fuel Tax Unit
1800 Century Blvd., NE, Suite 8223
Atlanta, GA 30345-3205

MOTOR FUEL EXCISE TAX & PREPAID STATE TAX EXEMPTION CERTIFICATE

TO			
Licensed Distributor (please type or print)		Telephone Number	
Distributor's Address	City	State	ZIP Code

FROM			
Purchaser (please type or print)		Telephone Number	
Purchaser's Address	City	State	ZIP Code

The above named purchaser is buying jet fuel or special fuel from the above named Licensed Distributor exempt from Georgia motor fuel excise tax under O.C.G.A. § 48-9-3(b) (7) (B) (ii) (I) because the purchaser has no highway use of such fuels nor is the purchaser a reseller of such fuels. The purchaser acknowledges that the terms "jet fuel", "special fuel", and "highway use", as used within this exemption certificate, have the same definitions as found under the Georgia Motor Fuel Tax Law and related rules and regulations promulgated by the state revenue commissioner.

This exemption certificate shall be valid for a period no longer than three years from the date listed below. The purchaser must immediately notify the above Licensed Distributor if it no longer qualifies for the exemption during this three year period. Any purchaser who falsely claims this exemption or fails to rescind the exemption certificate to the distributor in writing when the purchaser is no longer eligible for the exemption, shall be deemed a distributor for purposes of taxation and is subject to all of the provisions of the Georgia Motor Fuel Tax Law and related rules and regulations.

All licensed distributors who receive this exemption certificate must provide a copy to the Georgia Department of Revenue no later than thirty days after receipt from a purchaser.

Date

Name of Purchaser (please type or print)

Name and title of corporate officer other responsible party

Signature