

I certify under penalty of perjury that I intend to use the biodiesel fuel described below exclusively for off-highway use. Under IRS Revenue Ruling 2002-76, biodiesel is an 'excluded liquid' and is not considered a taxable fuel until it is either:

- used in the production of a taxable fuel blend
- sold for use as fuel intended for use in a highway-powered diesel vehicle
- used as fuel in a diesel-powered highway vehicle.

If any of the conditions above are met, the fuel is subject to tax under CFR Title 24, sections 4041 and 4081.

Gallons of biodiesel fuel purchased: _____

Date: _____

Name: _____

Address: _____

Sign: _____