

# MF-209: CERTIFICATE OF FUEL TAX EXEMPTION EXEMPT SALES OF GASOLINE AND UNDYED DIESEL FUEL

Sections 78.01(2) and (2m), Wis. Stats.

Effective Date: _____ / ____ / ____
Expiration Date: _____ / ____ / ____

Indicate below how the exempt fuel will be used. Customers must be prepared to substantiate exempt usage.

**CHECK ALL BOXES THAT APPLY**

**Gasoline** purchased for **off-road use** in mobile machinery and equipment and delivered **directly** into the customer's storage tank in an amount not less than 100 gallons. Describe use: \_\_\_\_\_

*Caution: Gasoline cannot be sold tax-exempt if it will be placed into the tank of a licensed motor vehicle (except an urban mass transportation vehicle), snowmobile, recreational motorboat, or an all-terrain vehicle (unless registered for private use).*

**Gasoline** bought for use in aircraft by a general aviation fuel dealer or user licensed with the Wisconsin Department of Revenue. Gasoline purchased by an aviation fuel dealer or user must be delivered **directly** into the dealer or user's storage tank in an amount not less than 100 gallons.

**Gasoline and/or undyed diesel fuel** purchased and used by the U. S. Government or one of its agencies. Indicate the name of the agency: \_\_\_\_\_

The U. S. Government is also exempt from the petroleum inspection fee (2¢ per gallon). *The State of Wisconsin, local municipalities in Wisconsin, and school districts are not the U. S. Government and should not check this box.*

Gasoline and/or undyed diesel fuel purchased and used by common motor carriers for the urban mass transportation of passengers.

Undyed diesel fuel purchased for use as heating oil.

Gasoline and/or undyed diesel fuel exported by a person licensed to export with the Wisconsin Department of Revenue.

Other - Describe use: \_\_\_\_\_

(For example: Undyed diesel fuel sold for use in trains; fuel sold on a tribal reservation to Native Americans.)

**PENALTIES:** Any person who provides false or fictitious information on the exemption certificate or uses the fuel purchased tax-exempt in a manner not stated on the exemption certificate may be subject to tax, interest, penalties and fined not more than \$500 or imprisoned not more than 6 months or both (sec. 78.73(1), Wis. Stats.).

Name of Customer (print or type)	Federal Employer ID No. or Social Security No. (if sole proprietor)		
Business Address (street, or rural route and box number)	City	State	Zip Code
Title	Business Telephone (       )		
Signature of Customer	Date Signed		

Name of Supplier (please print)	Address of Supplier	
Signature of Supplier	Date Signed	

# MF-209 INSTRUCTIONS

## GENERAL INFORMATION

Wisconsin law allows a tax credit or refund to persons who sell **tax-paid gasoline and/or undyed diesel fuel** for exempt use. Fuel suppliers who are licensed with the department may claim a deduction for exempt sales on their monthly motor vehicle fuel tax reports. Nonlicensed suppliers must file a refund claim (MF-012) with the department to receive a refund of the motor vehicle fuel tax they pay when purchasing the fuel for resale.

For a licensed supplier or a nonlicensed supplier to make exempt sales to customers, suppliers must obtain an exemption certificate from customers at-testing to the exempt use of the fuel purchased. If a customer makes exempt purchases from more than one supplier, the customer must execute an exemption certificate with each supplier. Suppliers and customers **must retain** copies of executed exemption certificates in their records. **DO NOT SEND** copies of exemption certificates to the department unless requested.

Gasoline may be sold tax-exempt for **off-road use** (for example: farming, construction, logging). However, undyed diesel fuel must be sold tax-included. Purchasers of this fuel may file a claim for refund of the fuel tax relating to their off-road use with the department.

Claims should be filed electronically using Form MF-001 located at: [www.revenue.wi.gov/businesses/motorfuel.html](http://www.revenue.wi.gov/businesses/motorfuel.html). Forms are also available at [www.revenue.wi.gov/forms/excise/index-f.html](http://www.revenue.wi.gov/forms/excise/index-f.html).

## DATE COVERED BY CERTIFICATE

- Effective Date - enter date exemption first applies. Must be on or after date signed by both the customer and supplier.
- Expiration Date - Enter the expiration date. This certificate is valid for a maximum of 1-year from the effective date unless cancelled by the customer or the Wisconsin Department of Revenue.

## ASSISTANCE

You can access the department's web site, at [www.revenue.wi.gov](http://www.revenue.wi.gov). From this web site, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions
- E-mail us for assistance
- Access My Tax Account

### Madison Office Location

2135 Rimrock Road  
Madison WI 53713

### Mailing Address

Excise Tax Section 6-107  
Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900

Phone: (608) 266-3223 or (608) 266-0064

Fax: (608) 264-7049

E-mail: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)