

Publication 378

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Exclusive Use by a Nonprofit Educational Organization (No. 13)

Exclusive use by a nonprofit educational organization means fuel used by an organization exempt from income tax under section 501(a) of the Internal Revenue Code that meets both of the following requirements.

- It has a regular faculty and curriculum.
- It has a regularly enrolled body of students who attend the place where the instruction normally occurs.

A nonprofit educational organization also includes a school operated by a church or other organization described in section 501 (c) (3) of the Internal Revenue Code if the school meets the above requirements.

Exclusive Use by a State, Political Subdivision of a State, or the District of Columbia (No. 14)

Exclusive use by a state, political subdivision of a state, or the District of Columbia means fuel purchased by the state or local government for its exclusive use. A state or local government is any state, any political subdivision thereof, or the District of Columbia. An Indian tribal government is treated as a state only if the fuel is used in an activity that involves the exercise of an essential tribal government function. Gasoline, diesel fuel, and kerosene used by the American Red Cross are considered to be the use of these fuels by a state.

Page 8 and 9 under # 3. Filing Claims

Nonprofit educational organization and state use. To make a claim as an ultimate vendor (nonprofit educational organization or state), you must have a UV registration number. If you sell gasoline or aviation gasoline to a nonprofit educational organization for its exclusive use or to a state or local government for its exclusive use, you must keep the following information.

- The name and taxpayer identification number of each person (nonprofit educational organization or government unit) that bought the fuel.
- The number of gallons sold to each person.
- An unexpired certificate from the buyer. See Model Certificate D on page 18. The certificate expires on the earlier of one year after the date of the certificate or the date a new certificate is given to the registered ultimate vendor.

Instructions for completing the Certificates:

Certificate For State Use or Nonprofit Educational Organization Use (Gasoline or Aviation Fuel)

Select one of the two options (as referenced in Publication 378 defining No. 14 for a State or No. 13 for a Nonprofit Educational Organization – see above). The next item regarding single

purchase certificate is not applicable at this time for this program. The fourth item has been checked for you, covering all purchases. The applicable information in numbers 1, 2, 3 (Effective Date, Expiration Date and Buyer Account Number) will be filled in by TransMontaigne at a later time. Please complete the bottom of the Certificate, including a signature and date.

Once the completed Certificate is submitted and accepted, your account is set up and cards have been ordered, to finalize the Certificate, TransMontaigne will return a copy of the Certificate to the buyer for their records, with the applicable information completed for the fourth item.

Certificate of Farming Use or State Use (Kerosene or Diesel Fuel)

Items A. 3. for "the exclusive use of a State or local government, or the District of Columbia" and B. 2., covering all purchases under a specified account or order number, have already been checked. The applicable information under item B. 2. (a. Effective Date, b. Expiration Date and c. Buyer Account Number) will be filled in by TransMontaigne at a later time. Please complete the bottom of the Certificate, including a signature and date.

Once the completed Certificate is submitted and accepted, your account is set up and cards have been ordered, to finalize the Certificate, TransMontaigne will return a copy of the Certificate to the buyer for their records, with the applicable information completed under item B. 2.