



Indiana Department of Revenue
Aviation Fuel Excise Tax Exemption Certificate

Name of Purchaser _____

Business Address _____ City _____ State _____ Zip _____

Provide your Indiana Registered Retail Merchant Certificate, TID, and LOC number, as shown on your certificate

_____ TID Number (10 digits)

_____ LOC Number (3 digits)

If not registered with the Indiana Department of Revenue, provide your state tax ID number from another state

_____ State ID Number

_____ State of Issue

If you do not have either an Indiana TID number or another state ID number, you must provide one of the following:

Public transportation haulers operating under another carrier's authority must enter their Social Security number or federal identification number on the State ID Number line.

Is this a blanket purchase exemption or a single purchase exemption? (check one)

Purchaser must indicate the type of exemption being claimed for this purchase. (check one):

United States federal government - show agency name _____
Note: A U.S. government agency should enter its federal identification number (FID) in lieu of a state ID number.

The state of Indiana

The Indiana Air National Guard

Common carrier of passengers or freight

A current Federal Aviation Administration 14 CFR Part 137 certified aerial applicator performing agricultural operations

Sales for resale only

I hereby certify under the penalties of perjury that the aviation fuel purchased with this exemption certificate is to be placed into the fuel supply tank of an aircraft.

I confirm my understanding that the misuse (either negligent or intentional) and/or fraudulent use of this certificate may subject both me personally and/or the business entity I represent to the imposition of tax, interest, and civil and/or criminal penalties.

Printed Name _____ Title _____

Signature of Purchaser _____ Date _____

Email _____ Telephone Number _____

The Indiana Department of Revenue may request verification of registration in another state if you are an out-of-state purchaser.

Seller must keep this certificate on file to support exempt sales.

Instructions for Completing Form AVF-105

Purchaser must:

- Check a box to indicate if this is a single purchase or blanket exemption;
- Check the reason for the exemption;
- Sign and date the form; and
- Print the name and title of the signer.

Note: The Indiana taxpayer identification number (TID) is a 10-digit number followed by a 3-digit location number (LOC). The TID is also known as the following:

- Registered Retail Merchant Certificate
- Tax Exempt Identification Number
- Sales Tax Identification Number
- Withholding Tax Identification Number

The Registered Retail Merchant Certificate issued by the Indiana Department of Revenue shows the TID (10 digits) and the LOC (3 digits) in the upper-right corner of the certificate.