

**DELAWARE INFORMATION AND INSTRUCTIONS  
APPLICATION FOR  
JET FUEL EXEMPTION CERTIFICATE**

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**INSTRUCTIONS:** Please carefully read this information. All questions must be answered and necessary additional documentation attached to process the application. Please print all answers clearly.

30 Del C c.51, §5171-§5179, commonly state that Jet Fuel excise taxes shall not be levied on fuels:

- (1) Sold and delivered to and used by the United States or any of the governmental agencies thereof
- (2) Sold and delivered to and used by the State and every political subdivision thereof
- (3) Sold and delivered to and used for Aerial application uses within the State
- (4) Purposes of economic development and job creation in the aviation industry in this State (for temporary exemption)

Only one exemption certificate, and exemption number, will be issued per each Federal agency/political subdivision, State agency/political subdivision, Aerial application company and for each approved temporary exemption provided to a company by the Council on Development Finance and the Director of Small Business.

For exempt entities maintaining bulk tanks, please provide a copy of the exemption certificate to all sources of supply. Please be certain to also obtain the Delaware license number of the Jet Fuel Suppliers providing fuel to your bulk locations (as required on the Bulk Tank Information Form).

To obtain a Delaware Exemption Certificate, the following steps are required:

1. Complete & sign the Delaware Exemption Certificate Application.
2. If there are bulk tanks, please complete as many Bulk Tank Information Forms as necessary, to provide information regarding all bulk tanks owned/controlled by you for jet fuel, and also the sources of fuel supply.
3. Please note that if the application is incomplete, the application will be returned. Please mail the application to the following address: Delaware Department of Transportation, Motor Fuel Tax Administration, P. O. Drawer E, Dover, DE 19903. All applications will be processed upon the timely submission of all required documentation.

If there are additional questions, please contact our office at (302) 744-2711.