

INFORMATION AND INSTRUCTIONS
APPLICATION FOR DELAWARE EXEMPTION CERTIFICATE

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 Subchapter I, §5111, and Subchapter II, §5133, commonly state that Motor Fuel and Special 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; and (3) sold and delivered to and used by volunteer fire companies in any of their official vehicles and veteran or civic organizations in their ambulances when such vehicles are used on a voluntary, nonprofit basis. The fuel supply tanks maintained must be for the exclusive use of said vehicles.

Only one exemption certificate, and exemption number, will be issued per each Federal agency/political subdivision, State agency/political subdivision, volunteer fire company, or *qualified* veteran/civic association (for their ambulances only).

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 Motor Fuel Distributors or Special 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, by fuel type (Motor Fuel or Special Fuel), and also the sources of fuel supply. For instance, if there are 12 bulk tanks operated by you (7 Motor Fuel, 5 Special Fuel), 2 Gasoline Bulk Tank Information Forms and 2 Special Fuel Bulk Tank Information Forms will need to be submitted with the Exemption Application.
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 within 10 business days from the date of receipt upon the timely submission of all required documentation.

If there are additional questions, please contact our office at (302) 744-2715.