

Form AU-477
Aircraft Owner or Operator Declaration –
Motor Vehicle Fuels Tax Exemption
Statutory Authority: Conn. Gen. Stat. § 12-458(a)(3)(K)

Name of purchaser (Legal Name & DBA)		Address	
CT Tax Registration Number (If none, explain.)		Federal Employer ID Number	
Purchaser Phone:		Purchaser Email:	
Account #:	Airport / Location / FBO		
Name of seller (Legal name & DBA)		Address	
CT Tax Registration Number (If none, explain.)		Federal Employer ID Number	
Identify each aircraft or aircraft engine for which exempt fuel is being purchased (tail number, make, model, or other identifying information). Attach additional sheets if necessary.			
Check one box: ☐ Individual ☐ Corporation ☐ Other entity (specify): _____ Check one box: ☐ Blanket certificate ☐ Single Purchase Only: I am purchasing _____ gallons from: _____ (Name of distributor)			

Declaration by Purchaser:

1. I am over eighteen years of age.
2. I am the owner or operator of the aircraft or aircraft engine for which this fuel is being purchased.
3. The fuel is being delivered, upon sale, to a tank in which fuel is kept exclusively for aviation purposes.
4. I am purchasing fuel that will be used **exclusively** for **aviation purposes**. For this declaration, "aviation purposes" means the purpose of powering an aircraft or an aircraft engine. (***Aircraft***, as defined in Conn. Gen. Stat. § 15-34(5), includes all power-driven heavier than air fixed-wing aircraft and rotorcraft).

I declare under penalty of law that I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000 or imprisonment for not more than five years, or both.

Signature: _____ Print name: _____
(Signature of aircraft owner/operator)

Title: _____ Date: _____

Provide this declaration to the distributor and retain a copy for your records.
Attach copies of fuel receipt or invoices, if applicable.

Aircraft Owner or Operator Declaration – Motor Vehicle Fuels Tax Exemption

Statutory and Regulatory Authority

- Conn. Gen. Stat. §12-458(a)(3)(K).

Instructions for the Purchaser: Use this certificate for purchases of fuel that will be used exclusively for aviation purposes. For at least six years from the date it is issued, keep a copy of this certificate and records that substantiate the information entered on this certificate including records to support showing the disposition of fuel purchased.

Purchaser: Must provide accurate information and ensure they are eligible for the exemption.

Seller: Must obtain, validate, and store the certificate safely.

Legal Name and Account number: Computer reports and data fields must match the signed certificate. Avoid truncating names.

Timing: The certificate must be collected at the time of sale.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that fuel is not subject to applicable Motor Vehicle Fuels Tax Taxes. The certificate is valid only if taken in good faith from an operator or owner of a fixed wing aircraft or rotorcraft. The good faith of the seller will be questioned if the seller knows of, or should know of, facts that suggest the operator or owner does not intend to use the fuel accordingly.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date of purchase. The bills, invoices, or records covering the purchase made under this certificate must be marked to indicate an exempt purchase was made. The words “Exempt under FORMAU-477” satisfy the requirement.

This certificate may be used for individual purchases, in which case the box marked “Certificate for One Purchase Only” must be checked. This certificate may also be used for a continuing line of exempt purchases for the purchaser identified in this certificate, in which case the box marked “Blanket Certificate” must be checked. A blanket certificate remains in effect for three years unless the purchaser revokes it in writing before the period expires.

For More Information: Call DRS at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere). **TTY, TDD**, and **Text Telephone** users only may transmit inquiries anytime by calling 860-297-4911. Visit the DRS website at **portal.ct.gov/DRS** to preview and download forms and publications.