



Fuels Tax Certificate for Nontaxable Tribal Fuel

Distributor's name			Retailer's name		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code

To qualify as a nontaxable disbursement, the sale of motor fuel must meet all of the following requirements:

- The retail outlet must be located within the boundaries of the federally recognized American Indian reservation.
- A federally recognized American Indian tribe or an enrolled member of the tribe must own the retail fuel outlet. The member must be an enrolled member of the same tribe on whose reservation the retail outlet is located.
- The Idaho licensed fuel distributor must deliver the fuel to the retail outlet located within the boundaries of a federally recognized American Indian reservation.
- The Idaho licensed fuel distributor must document the sale to show it meets the above requirements.

<p>1. Retail fuel station located on:</p> <p><input type="checkbox"/> Shoshone - Bannock Reservation</p> <p><input type="checkbox"/> Nez Perce Reservation</p> <p><input type="checkbox"/> Coeur d'Alene Reservation</p> <p><input type="checkbox"/> Duck Valley Reservation</p> <p><input type="checkbox"/> Kootenai Reservation</p>	<p>2. Owner of the retail fuel station:</p> <p><input type="checkbox"/> Shoshone - Bannock Tribe</p> <p><input type="checkbox"/> Nez Perce Tribe</p> <p><input type="checkbox"/> Coeur d'Alene Tribe</p> <p><input type="checkbox"/> Shoshone - Paiute Tribe</p> <p><input type="checkbox"/> Kootenai Tribe</p> <p><input type="checkbox"/> Enrolled member: Tribe _____ Tribal ID _____</p>
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Retailer: Read and Sign.

I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading tax is a misdemeanor. Other penalties may also apply.

Retailer's signature	Title	Date
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