

Internal Revenue Service, Treasury

§ 48.4081-6

Signature and date signed _____

Printed or typed name of person signing _____

Title of person signing _____

Name of Buyer _____

Employer identification number _____

Address of Buyer _____

(f) *Effective date.* This section is effective January 1, 1994.

[T.D. 8421, 57 FR 32424, July 22, 1992; 57 FR 39421, Aug. 31, 1992, as amended by T.D. 8659, 61 FR 10457, Mar. 14, 1996]

§ 48.4081-5 Taxable fuel; notification certificate of taxable fuel registrant.

(a) *Overview.* This section sets forth requirements for the notification certificate used under §§ 48.4081-2(c)(3), 48.4081-3(d)(2)(iii), 48.4081-3(e)(2)(iii), 48.4081-3(f)(2)(ii), and 48.4081-4(c) to notify another person of the taxable fuel registrant's registration status.

(b) *Certificate.*—(1) *In general.* The certificate to be provided by a taxable fuel registrant consists of a statement that is signed under penalties of perjury by a person with authority to bind the registrant, is in substantially the same form as the model provided in paragraph (b)(2) of this section, and contains all information necessary to complete such model. A new certificate must be given if any information in the most recently provided certificate changes. The certificate may be included as part of any business records normally used to document a sale. The certificate expires on the earlier of the following dates:

- (i) The date the registrant provides a new certificate.
- (ii) The date the recipient of the certificate is notified by either the Internal Revenue Service or the registrant that the registrant's registration has been revoked or suspended.

(2) *Model certificate.*

NOTIFICATION CERTIFICATE OF TAXABLE FUEL REGISTRANT

 Name, address, and employer identification number of person receiving certificate
 The undersigned gasoline registrant ("Registrant") hereby certifies under penalties of

perjury that Registrant is registered by the Internal Revenue Service with registration number _____ and that Registrant's registration has not been revoked or suspended by the Internal Revenue Service.

Registrant understands that the fraudulent use of this certificate may subject Registrant and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the cost of prosecution.

Signature and date signed _____

Printed or typed name of person signing _____

Title of person signing _____

Name of registrant _____

Employer identification number _____

Address of registrant _____

(3) *Use of Form 637 or letter of registration as a notification certificate prohibited.* A copy of the certificate of registry (Form 637) or letter of registration issued to a registrant by the Internal Revenue Service is not a notification certificate described in paragraph (b)(2) of this section.

(c) *Effective date.* This section is effective January 1, 1994.

[T.D. 8421, 57 FR 32424, July 22, 1992; 57 FR 39422, Aug. 31, 1992, as amended by T.D. 8659, 61 FR 10457, Mar. 14, 1996]

§ 48.4081-6 Gasoline; gasohol.

(a) *Overview.* This section provides rules for determining the applicability of reduced rates of tax on a removal or entry of gasohol or of gasoline used to produce gasohol. Rules are also provided for the imposition of tax on the separation of gasoline from gasohol and the failure to use gasoline that has been taxed at a reduced rate to produce gasohol.

(b) *Explanation of terms.*—(1) *Alcohol.*—(i) *In general; source of the alcohol.* Except as provided in paragraph (b)(1)(ii) of this section, alcohol means any alcohol that is not a derivative product of petroleum, natural gas, or coal (including peat). Thus, the term includes methanol and ethanol that are not derived from petroleum, natural gas, or