



# Instructions for Form 8849

(Revised April 1997)  
(Use with Form 8849  
revised January 1997)

## Claim for Refund of Excise Taxes

Section references are to the Internal Revenue Code.

### Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping.....	20 hr., 4 min.
Learning about the law or the form.....	12 min.
Preparing, copying, assembling, and sending the form to the IRS.....	32 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send Form 8849 to this address. Instead, see **Where To File** on this page.

### General Instructions

#### Change To Note

After March 6, 1997, increased tax rates became effective on aviation gasoline (line 8) and aviation fuel other than gasoline (line 9). See the **Rate Table for Fuel Tax Claims** on page 3.

#### Purpose of Form

**Note:** Continue to use Form 8849 (Rev. January 1997), Claim for Refund of Excise Taxes, with these instructions.

Use Form 8849 to claim refunds of excise taxes. The claims may be from amounts you reported on Form 720, 730, or 2290. Also use Form 8849 to claim refunds of excise taxes imposed on fuels, chemicals, and other articles that are later used for nontaxable purposes or for which there is a reduced rate of tax.

Generally, you can file more than one type of claim on Form 8849. For example, you can file a claim as a gasoline wholesale distributor and a claim for nontaxable use of diesel fuel on the same Form 8849.

**Exception.** Registered ultimate vendor claims (line 6c) and gasohol blender claims (line 10) cannot be combined with other claims. Also, do not combine registered ultimate vendor claims and gasohol blender claims on the same Form 8849.

**Note:** You cannot claim any amounts that you took or will take as a credit on Form 720, Form 4136, Form 730, or Form 2290.

Use **Form 843**, Claim for Refund and Request for Abatement, to request an abatement or refund of interest under section 6404(e) (due to IRS errors or delays) or an abatement of a penalty or addition to tax as a result of erroneous IRS written advice.

#### Where To File

Mail Form 8849 to:

Internal Revenue Service  
Cincinnati, OH 45999-0002

**Exception.** If you are filing a claim as a registered ultimate vendor (line 6c) or a gasohol blender (line 10), use the following address:

Internal Revenue Service  
P.O. Box 312  
Covington, KY 41012-0312

Filing the form with another Internal Revenue office will delay processing of your claim.

#### Additional Information

- **Pub. 510**, Excise Taxes for 1997, has more information on excise taxes.
- **Pub. 378**, Fuel Tax Credits and Refunds, has more information on nontaxable uses. See **How To Claim a Credit or Refund** in Pub. 378 for information on minimum dollar amounts and deadlines that must be met for credits and refunds. Pub. 378 includes definitions and examples that will help you prepare Form 8849.

#### Specific Instructions

Attach separate sheets showing any additional information required for your claim. Also, show the computation of the amount to be refunded. Be sure to write your name and taxpayer identification number (TIN) on each sheet.

**Note:** Your claim will be delayed or it will be returned to you if you do not follow the required procedures or do not provide all the required information.

## Line 1

Check the appropriate box to show the type of excise tax return you filed, if any, to report the tax being refunded.

If you are filing a claim for taxes reported on Form 730 or Form 2290, use line 12.

## Line 2

Enter the total amount of refund from lines 3a through 12 of Form 8849. See **Exception** under **Purpose of Form** for claims that cannot be combined.

## Claims for Excise Taxes on Fuels, Lines 3-11

Complete and attach all information required for each claim you make. On Form 8849, you must enter the period of the claim, the rate, the number of gallons, and the amount of refund. If you do not, your claim will be delayed.

**Rate table.**— The refund rates are listed in the **Rate Table for Fuel Tax Claims** by line number. The **Rate Table for Fuel Tax Claims** will be revised as necessary.

Enter the rate on the applicable line without the decimal point, which is printed in the entry column. For example, the current rate on gasoline is \$.183 per gallon, so you enter “183” on line 3a to the right of the printed decimal in the **Rate** column.

**Use table.**— The table below lists the nontaxable uses for which you may make a claim for taxes paid on fuels. You must enter the item number from the table on the applicable lines in the **Type of Use** column.

### Type of Use Table

Item No.	Type of Use
1	On a farm for farming purposes
2	For business use other than in a vehicle registered (or required to be registered) for highway use
3	Export
4	In a boat used in commercial fishing
5	For diesel fuel in a boat
6	In an intercity or local bus
7	For diesel fuel or special motor fuels in a qualified local bus that <ul style="list-style-type: none"><li>• can seat at least 20 adults (excluding the driver) and</li><li>• is under contract by a state or local government to furnish (for compensation) intracity passenger land transportation that is available to the general public and is scheduled and along regular routes</li></ul>
8	In a bus that transports students and school employees
9	For diesel fuel other than as a fuel in the propulsion engine of a diesel-powered highway vehicle or train
10	In foreign trade
11	In commercial aviation
12	Certain helicopter uses
13	In a highway vehicle owned by the United States that is not used on a highway
14	Exclusive use by a nonprofit educational organization
15	Exclusive use by a state, political subdivision of a state, or the District of Columbia
16	In an aircraft or vehicle owned by an aircraft museum
17	For aviation fuel used other than as a fuel in a propulsion engine of an aircraft
18	For special motor fuels used other than as a fuel in a propulsion engine of a motor vehicle or a motorboat

## Line 4

You must have used the gasoline for uses **2, 3, 4, 6, 8, 13, 14, 15, or 16** from the **Type of Use Table**. For aviation gasoline, use line 8.

## Line 5

You must have used the gasohol for uses **2, 3, 4, 6, 8, 13, 14, 15, or 16** from the **Type of Use Table**.

## Line 6

**Caution:** *You cannot make a claim for refund on lines 6a or 6b for the tax paid on diesel fuel that you used on a farm for farming purposes or on diesel fuel for the exclusive use of a state or local government.*

**6b. Other nontaxable use of diesel fuel.**— You must have used the diesel fuel for uses **2, 3, 4, 5, 7, 8, 9, 13, 14, or 16** from the **Type of Use Table**. For undyed diesel fuel used in certain intercity or local buses or diesel-powered trains, use line 11.

**6c. Sales by registered ultimate vendors.**— You must attach the following information:

1. Your UV registration number that was issued to you by the IRS;
2. The name and TIN of each farmer, custom harvester, or governmental unit who bought diesel fuel from you and the number of gallons that you sold to each; and
3. A statement that you have:
  - Not included the amount of tax in the sales price and have not collected the amount of tax from your buyer; **or**
  - Repaid the amount of the tax to your buyer; **or**
  - Obtained the written consent from your buyer to take the claim.

Write “Diesel Fuel Claim” at the top of Form 8849 and on the envelope. Mail your claim to the IRS at the Covington, KY, address under **Where To File** on page 1.

## Line 7

**7a. Special motor fuels.**— If you bought taxed special motor fuels, you must have used the special motor fuels for uses **2, 3, 4, 7, 8, 13, 14, 15, 16, or 18** from the **Type of Use Table**.

**7c. Compressed natural gas (CNG).**— If you bought taxed CNG, you must have used the CNG for uses **2, 3, 4, 6, 7, 8, 13, 14, 15, 16, or 18** from the **Type of Use Table**.

## Line 8

**8b. Other nontaxable use.**— You must have used the aviation gasoline for uses **10, 12, 14, 15, or 16** from the **Type of Use Table**.

## Line 9

**9b. Other nontaxable use.**— If you bought taxed aviation fuel, you must have used the aviation fuel for uses **1, 10, 12, 14, 15, 16, or 17** from the **Type of Use Table**.

## Line 10

If you bought gasoline taxed at the full rate, have not claimed a refund, and used that gasoline to make gasohol, you may make a claim for each gallon of gasoline you used to make gasohol. The rate per gallon is based on the percentage of alcohol in the mixture.

Write “Gasohol Claim” at the top of Form 8849 and on the envelope. Mail your claim to the IRS at the Covington, KY, address under **Where To File** on page 1.

**Line 11**

For bus uses that qualify for a full refund of the tax, use line 6b.

**Line 12**

Use this line for claims of taxes reported on Form 730 (wagering), Form 2290 (heavy vehicle use tax), and any claims not listed on lines 3–11.

Attach additional sheets to explain why you believe this claim should be allowed and to show the computation of the amount to be refunded. Attach any information required for your claim. Also, write your name and taxpayer identification number (TIN) on each sheet.

**Form 730, Tax on Wagering.**— You may claim a refund for the tax you paid on a wager that is laid off with another person who is liable for the tax. Form 730 explains what information must be reported for line 12.

**Form 2290, Heavy Vehicle Use Tax Return.**— You are entitled to a pro rata refund of the tax paid on a vehicle that is destroyed or stolen before June 1 and subsequently not used during the taxable year. To make a claim for Form 2290, you must provide the following information for line 12:

1. The vehicle identification number,
2. Whether the vehicle was destroyed or stolen,
3. Date of the accident or theft, and
4. Computation of the refund amount. See Form 2290 for the computation instructions.

You can claim a refund on any vehicle on which you paid the tax on Form 2290 if the vehicle is used 5,000 miles or less (7,500 or less for agricultural vehicles) during a taxable year (July 1–June 30). The mileage limitation

applies to the total mileage a vehicle is driven during a taxable year regardless of the number of owners of the vehicle. See Form 2290 for the computation instructions. You cannot file Form 8849 for this mileage refund until the taxable year ends.

**Rate Table for Fuel Tax Claims**

Line No.	Rates <sup>1</sup>	
	1/1/97–3/6/97	3/7/97
3a	.183	.183
b	.129	.129
c	.14142	.14142
d	.15222	.15222
4	.183	.183
5a	.129	.129
b	.14142	.14142
c	.15222	.15222
6a–c	.243	.243
7a	.183	.183
b	.109	.109
c	.4854 MCF	.4854 MCF
8a	—	.15
b	.043	.193
9a	—	.175
b	.043	.218
10a	.03967	.03967
b	.02979	.02979
c	.02158	.02158
11a	.1875	.1875
b	.169	.169

<sup>1</sup>Rates are in cents per gallon, except as noted.