



Department  
of the  
Treasury

Internal  
Revenue  
Service

Publication 378  
(Rev. November 2000)  
Cat. No. 46455F

# Fuel Tax Credits and Refunds



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## Important Changes for 2000

**Kerosene sold for blending.** For sales made after March 30, 2000, certain registered persons that sell undyed kerosene for blending with diesel fuel in an area that the IRS has declared to be affected by extremely cold weather conditions may claim a credit or refund if the blended fuel is to be used for heating purposes. See chapter 1.

**Blocked pump.** For sales of kerosene after March 30, 2000, the definition of a blocked pump has been modified to include certain pumps locked by the vendor after each sale and unlocked by the vendor in response to a buyer's request for undyed kerosene for use other than as a fuel in a diesel-powered vehicle or train. See chapter 1.

**New definitions of diesel fuel and kerosene.** The definitions of diesel fuel and kerosene have been modified by excluding liquids with certain described properties. See *Undyed Diesel Fuel and Undyed Kerosene* in chapter 1.

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling **1-800-THE-LOST (1-800-843-5678)** if you recognize a child.

## Introduction

This publication covers federal fuel tax credits you may be able to claim on your income tax return. It also covers fuel tax refunds you can claim during the year.

This publication discusses the following subjects.

- The kinds of fuels that qualify for a credit or refund.
- The uses of fuels that qualify for a credit or refund.
- How to claim a credit or refund for fuel taxes.
- The alcohol fuel credit.

It also contains an example at the end of chapter 3 with filled-in forms.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can e-mail us while visiting our web site at [www.irs.gov/help/email2.html](http://www.irs.gov/help/email2.html).

You can write to us at the following address:

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We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

## Useful Items

You may want to see:

### Publication

- 510** Excise Taxes for 2001

### Form (and Instructions)

- 720** Quarterly Federal Excise Tax Return
- 4136** Credit for Federal Tax Paid on Fuels
- 8849** Claim for Refund of Excise Taxes
- 6478** Credit for Alcohol Used as Fuel

See chapter 5 for information about getting publications and forms.

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# 1.

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## Fuels

Federal excise taxes are imposed on certain fuels. This chapter covers the fuels for which you may be able to claim a credit or refund of the excise tax. The chapter lists the nontaxable uses (described in chapter 2) for each type of fuel. It also covers the credit or refund allowed gasohol blenders and registered ultimate vendors of undyed diesel fuel and undyed kerosene.



*The ultimate purchaser of compressed natural gas and special motor fuels other than liquified petroleum gas used in buses, discussed later, generally does not use taxed fuel for a nontaxable use and no credit or refund would be allowable. These fuels are described in Publication 510.*

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## Gasoline and Gasohol

The term **gasoline** means all products commonly or commercially known or sold as gasoline (including gasohol) with an octane rating of 75 or more that are suitable for use as a motor fuel. It includes gasoline

blendstocks, discussed in Publication 510. Aviation gasoline is discussed later.

## Nontaxable Uses

The following are the uses of gasoline and gasohol for which a credit or refund may be allowable to an ultimate purchaser.

- On a farm for farming purposes (credit only).
- Off-highway business use.
- Export.
- In a boat engaged in commercial fishing.
- In an intercity or local bus.
- In a school bus.
- In a vehicle owned by the United States.
- By a nonprofit educational organization.
- By a state or local government.
- By an aircraft museum.

## Gasohol Blending

A gasohol blender may be allowed a credit or refund for part of the excise tax imposed on gasoline that the blender uses to produce gasohol. A gasohol blender is any person that regularly produces gasohol outside of the bulk transfer/terminal system for sale or use in the blender's trade or business.

The amount you may claim is based on the gallons of gasoline used to make gasohol. You cannot take a refund or credit if the gasoline was taxed at a reduced rate.

**Gasohol.** Gasohol is a mixture of gasoline and alcohol that satisfies the alcohol-content requirements immediately after the mixture is produced. Alcohol includes ethanol and methanol. Generally, this includes ethanol used to produce ethyl tertiary butyl ether (ETBE) and methanol produced from methane gas formed in waste disposal sites. However, alcohol produced from petroleum, natural gas, coal (including peat), or any derivative or product of these items, and alcohol that is less than 190 proof do not qualify as alcohol for these rules.

**Alcohol-content requirements.** To qualify as gasohol, a mixture must contain a specific amount of alcohol by volume (without rounding). The amount of credit or refund depends on the type of gasohol you blend. There are three types of gasohol.

- **10% gasohol.** This is a mixture that contains at least 9.8% alcohol.
- **7.7% gasohol.** This is a mixture that contains at least 7.55%, but less than 9.8%, alcohol.
- **5.7% gasohol.** This is a mixture that contains at least 5.59%, but less than 7.55%, alcohol.

Any mixture that contains less than 5.59% alcohol is not gasohol.

Figure alcohol content on a batch-by-batch basis. If you splash blend a batch in an empty tank, figure the volume of alcohol (without adjustment for temperature) by dividing the metered gallons of alcohol by the total metered gallons of alcohol and gasoline as shown on each delivery ticket. However, if you add the metered gallons to a tank already containing more than 0.5% of its capacity in a liquid, you must include the alcohol

and non-alcohol fuel contained in that liquid in determining the volume of alcohol in that batch.

**Example 1.** John uses an empty 8,000 gallon tank to blend alcohol and gasoline. His delivery tickets show that he blended batch 1 using 7,200 metered gallons of gasoline and 800 metered gallons of alcohol. John divides the gallons of alcohol (800) by the total gallons of alcohol and gasoline delivered (8,000). Batch 1 qualifies as 10% gasohol.

**Example 2.** John blends batch 2 in an empty tank. According to his delivery tickets, he blended 7,220 gallons of gasoline and 780 gallons of alcohol. Because batch 2 contains only 9.75% alcohol ( $780 \div 8,000$ ), it qualifies as 7.7% gasohol.

**Batches containing at least 9.8% alcohol.** If a mixture contains at least 9.8% but less than 10% alcohol, part of the mixture is considered to be 10% gasohol. To figure that part, multiply the number of gallons of alcohol in the mixture by 10. The result is the number of gallons on which a credit or refund may be claimed if the gasoline in the mixture was taxed at the full rate. The remaining gallons in the mixture are excess liquid on which no credit or refund is allowed.

**Example.** John uses an empty 8,000 gallon tank to blend gasoline and alcohol. The delivery tickets show he purchased and blended 7,205 metered gallons of gasoline and 795 metered gallons of alcohol. The gasoline was taxed at the full rate. The batch contains 9.9375% alcohol ( $795 \div 8,000$ ). John determines that 7,950 gallons ( $10 \times 795$ ) of the mixture qualifies as 10% gasohol. The other 50 gallons is excess liquid. John reduces the amount of gasoline (7,205 gallons) by the excess liquid (50 gallons) to determine the amount of gasoline used to produce the 10% gasohol. He can claim a refund or credit for part of the excise tax imposed on 7,155 gallons of gasoline. He cannot claim a refund or credit on the 50 gallons of excess liquid.

**Batches containing at least 7.55% alcohol.** If a mixture contains at least 7.55% alcohol but less than 7.7% alcohol, part of the mixture is considered to be 7.7% gasohol. To figure that part, multiply the number of gallons of alcohol in the mixture by 12.987. The result is the number of gallons on which a credit or refund may be claimed if the gasoline in the mixture was taxed at the full rate. The remaining gallons in the mixture are excess liquid on which no credit or refund is allowed.

**Batches containing at least 5.59% alcohol.** If a mixture contains at least 5.59% but less than 5.7% alcohol, part of the mixture is considered to be 5.7% gasohol. To figure that part, multiply the number of gallons of alcohol in the mixture by 17.544. The result is the number of gallons on which a credit or refund may be claimed if the gasoline in the mixture was taxed at the full rate. The remaining gallons in the mixture are excess liquid on which no credit or refund is allowed.

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## Aviation Gasoline

The term **aviation gasoline** means all special grades of gasoline that are suitable for use in aviation reciprocating engines and covered by ASTM specification D 910 or military specification MIL-G-5572.

## Nontaxable Uses

The following are the uses of aviation gasoline for which a credit or refund may be allowable to an ultimate purchaser.

- On a farm for farming purposes (credit only).
- Export.
- In foreign trade.
- In military aircraft.
- Certain helicopter and fixed-wing air ambulance uses.
- By a nonprofit educational organization.
- By a state or local government.
- By an aircraft museum.
- In commercial aviation (other than foreign trade).

## Undyed Diesel Fuel and Undyed Kerosene

The term **diesel fuel** means any liquid that, without further processing or blending, is suitable for use as a fuel in a diesel-powered highway vehicle or train. Diesel fuel does not include gasoline, kerosene, excluded liquid, No. 5 and No. 6 fuel oils covered by ASTM specification D 396, or F-76 (Fuel Naval Distillate) covered by military specification MIL-F-16884.

An **excluded liquid** is either of the following.

- 1) A liquid that contains less than 4% normal paraffins.
- 2) A liquid with all the following properties.
  - a) Distillation range of 125 degrees Fahrenheit or less.
  - b) Sulfur content of 10 ppm or less.
  - c) Minimum color of +27 Saybolt.

The term **kerosene** is any of the following liquids.

- One of the two grades of kerosene (No. 1-K and No. 2-K) covered by ASTM specification D 3699.
- Kerosene-type jet fuel (aviation-grade kerosene) covered by ASTM specification D 1655 or military specification MIL-DTL-5624T (Grade JP-5) or MIL-DTL-83133E (Grade JP-8).

Kerosene also includes any liquid that would meet these specifications but for the presence of a dye of the type used to dye kerosene for a nontaxable use.

However, kerosene does not include excluded liquid, discussed earlier.



*Aviation-grade kerosene that is to be used as fuel in an aircraft is treated as aviation fuel, discussed later.*

## Nontaxable Uses

The following are the uses of **undyed** diesel fuel and **undyed** kerosene for which a credit or refund may be allowable to an ultimate purchaser.

- Off-highway business use.

- Export.
- In an intercity or local bus.
- In a qualified local bus.
- In a school bus.
- Used other than as a fuel.
- In a vehicle owned by the United States.
- By a nonprofit educational organization.
- By an aircraft museum.
- In a train.



*Only a registered ultimate vendor (blocked pump), discussed later, can claim a credit or refund for the nontaxable use of undyed kerosene if the kerosene is sold from a blocked pump.*

**Note:** Only a registered ultimate vendor (farming and state use) can claim a credit or refund for undyed diesel fuel or undyed kerosene used on a farm for farming purposes or used by a state or local government. Fuels used for these purposes cannot be considered as being used for any other nontaxable use.

No credit or refund is allowable for any use of **dyed** diesel fuel and **dyed** kerosene. You buy these fuels excise tax free. See Publication 510 for more information about these dyed fuels.

## Registered Ultimate Vendors

A registered ultimate vendor (farming and state use) may be allowed a credit or refund of the excise tax imposed on undyed diesel fuel and undyed kerosene. A registered ultimate vendor (blocked pump) and a registered ultimate vendor (blending) may be allowed a credit or refund of the excise tax imposed on undyed kerosene.

**Registered ultimate vendor (farming and state use).** This is a person that sells undyed diesel fuel or undyed kerosene to any of the following.

- The owner, tenant, or operator of a farm for use by that person on a farm for farming purposes.
- A person other than the owner, tenant, or operator of a farm for use by that person on a farm in connection with cultivating, raising, or harvesting.
- A state or local government.

The person must be registered by the IRS as an ultimate vendor.

A credit or refund may be allowable to the registered ultimate vendor if the vendor sold undyed diesel fuel or undyed kerosene to any of the users listed.

**Registered ultimate vendor (blocked pump).** This is a person that sells undyed kerosene from a blocked pump. The person must be registered by the IRS as an ultimate vendor (blocked pump).

A credit or refund may be allowable to a registered ultimate vendor (blocked pump) if the vendor sold undyed kerosene from a blocked pump for its buyer's use other than

as a fuel in a diesel-powered highway vehicle or train and the vendor had no reason to believe the kerosene would not be used in that manner.

**Blocked pump.** A blocked pump is a fuel pump that meets all the following requirements.

- 1) It is used to make retail sales of undyed kerosene for use by the buyer in any nontaxable use.
- 2) It is at a fixed location.
- 3) It is identified with a legible and conspicuous notice stating, "UNDYED UNTAXED KEROSENE, NONTAXABLE USE ONLY."
- 4) It meets either of the following conditions.
  - a) It cannot reasonably be used to dispense fuel directly into the fuel supply tank of a diesel-powered highway vehicle or train.
  - b) It is locked by the vendor after each sale and unlocked by the vendor only in response to a buyer's request for undyed kerosene for use other than as a fuel in a diesel-powered highway vehicle or train.

**Registered ultimate vendor (blending).** This is a taxable fuel registrant (discussed in Publication 510), a registered ultimate vendor, or a registered ultimate vendor (blocked pump).

A credit or refund may be allowable to a registered ultimate vendor (blending) if the vendor sold undyed kerosene in an area described in an IRS declaration of extreme cold for the production of a cold weather blend.

**Cold weather blend.** This is a blend of kerosene and diesel fuel produced in an area described in an IRS declaration of extreme cold and sold for use or used for heating purposes.

## Aviation Fuel

The term **aviation fuel** means kerosene and any other liquid, other than gasoline or diesel fuel, that is suitable for use as a fuel in an aircraft.

## Nontaxable Uses

The following are the uses of aviation fuel for which a credit or refund may be allowable to an ultimate purchaser.

- On a farm for farming purposes.
- Export.
- In foreign trade.
- In military aircraft.
- Certain helicopter and fixed-wing air ambulance uses.
- By a nonprofit educational organization.
- By a state or local government.
- By an aircraft museum.
- Used other than as a fuel.
- In commercial aviation (other than foreign trade).

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## Liquified Petroleum Gas

The term *liquified petroleum gas (LPG)* includes propane, butane, and pentane, or mixtures of those gases.

### Nontaxable Uses

The following are the uses of LPG for which a credit or refund may be allowable to an ultimate purchaser.

- In an intercity or local bus.
- In a qualified local bus.
- In a school bus.

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## 2. Definitions of Nontaxable Uses

This chapter defines the nontaxable uses listed in chapter 1 under each type of fuel. Check those lists to determine if the nontaxable use applies to the fuel for which you want to claim a credit or refund.

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### Farming Purposes

A credit or refund may be allowed for the excise tax on fuel used on a farm for farming purposes. Fuel is used on a farm for farming purposes only if used in carrying on a trade or business of farming, on a farm in the United States, and for farming purposes.



*If undyed diesel fuel or undyed kerosene is used on a farm for farming purposes, the fuel is not considered used for any other nontaxable use.*

**Farm.** A farm includes livestock, dairy, fish, poultry, fruit, fur-bearing animals, and truck farms, orchards, plantations, ranches, nurseries, ranges, and feed yards for fattening cattle. It also includes structures such as greenhouses used primarily for the raising of agricultural or horticultural commodities. A fish farm is an area where fish are grown or raised — not merely caught or harvested.

**Farming purposes.** As the owner, tenant, or operator, you use fuel on a farm for farming purposes if you use it in any of the following ways.

- 1) To cultivate the soil or to raise or harvest any agricultural or horticultural commodity.
- 2) To raise, shear, feed, care for, train, or manage livestock, bees, poultry, fur-bearing animals, or wildlife.

- 3) To operate, manage, conserve, improve, or maintain your farm and its tools and equipment.
- 4) To handle, dry, pack, grade, or store any raw agricultural or horticultural commodity. For this use to qualify, you must have produced more than half the commodity so treated during the tax year. Commodity means a single raw product. For example, apples and peaches are two separate commodities.
- 5) To plant, cultivate, care for, or cut trees or to prepare (other than sawing logs into lumber, chipping, or other milling) trees for market, but only if the planting, etc., is incidental to your farming operations. Your tree operations will be incidental only if they are minor in nature when compared to the total farming operations.

If any other person, such as a neighbor or custom operator, performs a service for you on your farm for any of the purposes listed in (1) or (2), you are considered to be the person that used the fuel on a farm for farming purposes. However, see *Custom application of fertilizer and pesticide*, later.

If doubt exists whether the owner, the tenant, or the operator of the farm bought the fuel, determine who bore the cost of the fuel. For example, if the owner of a farm and the tenant equally share the cost of gasoline that is used on a farm for farming purposes, each can claim a credit for the tax on one-half the fuel used.

**Custom application of fertilizer and pesticide.** The use of fuel in the aerial or other application of fertilizer, pesticides, or other substances is a use of fuel on a farm for farming purposes. You, as the owner, tenant, or operator, are treated as the ultimate purchaser of the fuel. However, in the case of gasoline, you may waive your right to be treated as the ultimate purchaser. If you waive your right, the applicator is treated as having used the gasoline on a farm for farming purposes.

**Waiver.** To waive your right to be treated as the ultimate purchaser, you must take all the following actions.

- Before the applicator files his or her claim, execute in writing an irrevocable agreement stating that you knowingly give up your right to the credit or refund. You may authorize an agent, such as a cooperative, to sign the waiver for you.
- Identify clearly the period the waiver covers. The effective period of your waiver cannot extend beyond the last day of your tax year.

The applicator must retain a copy of the waiver and give you a copy. Do **not** send a copy to the Internal Revenue Service unless requested to do so.

The waiver may be a separate document or it may appear on an invoice or another document from the applicator. If the waiver appears on an invoice or other document, it must be printed in a section clearly set off from all other material, and it must be printed in type sufficiently large to put you on notice that you are waiving your right to the credit or refund. If the waiver appears as part of an invoice or other document, it must be signed separately from any other item that requires your signature.

The effective period of the waiver cannot extend beyond your tax year. When the period covered by the waiver extends beyond the applicator's tax year, the applicator must wait until the next tax year to claim the portion for that period.

**Fuel not used for farming.** You do not use fuel on a farm for farming purposes when you use it in any of the following ways.

- Off the farm, such as on the highway or in noncommercial aviation, even if the fuel is used in transporting livestock, feed, crops, or equipment.
- For personal use, such as mowing the lawn.
- In processing, packaging, freezing, or canning operations.
- In processing crude gum into gum spirits of turpentine or gum resin or in processing maple sap into maple syrup or maple sugar.

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### Off-Highway Business Use

A credit or refund may be allowed for the excise tax on fuel used for an off-highway business use.

Off-highway business use is any use of fuel in a trade or business or in an income-producing activity. It does not include use in a highway vehicle registered or required to be registered for use on public highways. Do not consider any use in a boat as an off-highway business use.

Off-highway business use includes fuels used in any of the following ways.

- In stationary machines such as generators, compressors, power saws, and similar equipment.
- For cleaning purposes.
- In forklift trucks, bulldozers, and earthmovers.

Generally, it does not include nonbusiness, off-highway use of fuel, such as use by minibikes, snowmobiles, power lawn mowers, chain saws, and other yard equipment.

**Example.** Joanna owns a landscaping business. She uses power lawn mowers and chain saws in her business. The gasoline used in the power lawn mowers and chain saws qualifies as fuel used in an off-highway business use. The gasoline used in her personal lawn mower at home does not qualify.

**Highway vehicle.** A highway vehicle is any self-propelled vehicle designed to carry a load over public highways, whether or not it is also designed to perform other functions. Examples of vehicles designed to carry a load over public highways are passenger automobiles, motorcycles, buses, and highway-type trucks and truck tractors. A vehicle is a highway vehicle even though the vehicle's design allows it to perform a highway transportation function for only one of the following.

- A particular type of load, such as passengers, furnishings, and personal effects (as in a house, office, or utility trailer).

- A special kind of cargo, goods, supplies, or materials.
- Some off-highway task unrelated to highway transportation, except as discussed next.

**Vehicles not considered highway vehicles.** Generally, the following kinds of vehicles are not considered highway vehicles.

- 1) Specially designed mobile machinery for nontransportation functions. A self-propelled vehicle is not a highway vehicle if all the following apply.
  - a) The chassis has permanently mounted to it machinery or equipment used to perform certain operations (construction, manufacturing, drilling, mining, timbering, processing, farming, or similar operations) if the operation of the machinery or equipment is unrelated to transportation on or off the public highways.
  - b) The chassis has been specially designed to serve only as a mobile carriage and mount for the machinery or equipment, whether or not the machinery or equipment is in operation.
  - c) The chassis could not, because of its special design and without substantial structural modification, be used as part of a vehicle designed to carry any other load.
- 2) Vehicles designed for off-highway transportation. A self-propelled vehicle is not a highway vehicle if both of the following apply.
  - a) The vehicle is designed primarily to carry a specific kind of load other than over the public highway for certain operations (construction, manufacturing, mining, processing, farming, drilling, timbering, or similar operations).
  - b) The vehicle's use in carrying this load over public highways is substantially limited or impaired because of its design. To make this determination, you may take into account whether the vehicle can travel at regular highway speeds, requires a special permit for highway use, or is overweight, overheight, or overwidth for regular highway use.

**Public highway.** A public highway includes any road in the United States that is not a private roadway. This includes federal, state, county, and city roads and streets.

**Registered.** A vehicle is considered registered when it is registered or required to be registered for highway use under the law of any state, the District of Columbia, or any foreign country in which it is operated or situated. Any highway vehicle operated under a dealer's tag, license, or permit is considered registered. A highway vehicle is not considered registered solely because a special permit allows the vehicle to be operated at particular times and under specified conditions.

**Dual use of propulsion motor.** Off-highway business use does not include any fuel used in the propulsion motor of a registered highway vehicle even though that motor also operates special equipment by means of a power take-off or power transfer. It does not matter if the special equipment is mounted on the vehicle.

**Example.** The motor of a registered concrete-mixer truck operates both the engine and the mixing unit by means of a power take-off. The fuel used in the motor to run the mixer is not used in an off-highway business use.

**Use in separate motor.** Off-highway business use includes fuel used in a separate motor to operate special equipment, such as a refrigeration unit, pump, generator, or mixing unit. If you draw fuel from the same tank that supplies fuel to the propulsion motor, you must figure the quantity used in the separate motor operating the special equipment. You may make a reasonable estimate based on your operating experience and supported by your records.

You can use devices that measure the miles the vehicle has traveled (such as hubometers) to figure the gallons of fuel used to propel the vehicle. Add to this amount the fuel consumed while idling or warming up the motor before propelling the vehicle. The difference between your total fuel used and the fuel used to propel the vehicle is the fuel used in the separate motor.

**Example.** Sara owns a refrigerated truck. It has a separate motor for the refrigeration unit. The same tank supplies both motors. Using the truck's hubometer, Sara figures that 90% of the fuel was used to propel the truck. Therefore, 10% of the fuel is used in an off-highway business use.

**Fuel lost or destroyed.** You cannot treat fuel lost or destroyed through spillage, fire, or other casualty as fuel used in an off-highway business use.

## Export

A credit or refund may be allowed for the excise tax on fuel that is exported.

Fuel is exported when it is shipped from the United States to a foreign country or possession of the United States with the intention that the fuel remain in the foreign country or possession of the United States.

## Commercial Fishing

A credit or refund may be allowed for the excise tax on fuel used in a boat engaged in commercial fishing.

Boats engaged in commercial fishing include only watercraft used in taking, catching, processing, or transporting fish, shellfish, or other aquatic life for commercial purposes, such as selling or processing the catch, on a specific trip basis. They include boats used in both fresh and salt water fishing. They do not include boats used for both sport fishing and commercial fishing on the same trip.



*Fuel used in aircraft to locate fish is not fuel used in commercial fishing.*

## Buses

A credit or refund may be allowed for the excise tax on fuel used in certain buses.

### Intercity or Local Bus

An intercity or local bus is a bus used to furnish (for compensation) passenger land transportation available to the general public. The bus must be engaged in one of the following activities.

- Scheduled transportation along regular routes regardless of the size of the bus.
- Nonscheduled operations if the seating capacity of the bus is at least 20 adults, not including the driver. Vans and similar vehicles used for van-pooling or taxi service do not qualify.

**Available to the general public.** This means you offer service to more than a limited number of persons or organizations. If a bus operator normally provides charter operations through travel agencies but has buses available for chartering by the general public, this service is available to the general public. A bus does not qualify when its operator uses it to provide exclusive services to only one person, group, or organization.

### Qualified Local Bus

A qualified local bus is a bus meeting all the following requirements.

- It furnishes (for compensation) intracity passenger land transportation available to the general public.
- It operates along scheduled, regular routes.
- It has a seating capacity of at least 20 adults (excluding the driver).
- It is under contract with (or is receiving more than a nominal subsidy from) any state or local government to furnish the transportation.

### Intracity passenger land transportation.

This is the land transportation of passengers between points located within the same metropolitan area. It includes transportation along routes that cross state, city, or county boundaries if the routes remain within the metropolitan area.

**Under contract.** A bus is under contract with a state or local government only if the contract imposes a bona fide obligation on the bus operator to furnish the transportation.

**More than a nominal subsidy.** A subsidy is more than nominal if it is reasonably expected to exceed an amount equal to 3 cents multiplied by the number of gallons of fuel used in buses on subsidized routes. A company that operates its buses along subsidized and unsubsidized intracity routes may consider its buses qualified local buses only when the buses are used on the subsidized intracity routes.

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## School Bus

A school bus is a bus used for transporting students or school employees. A school is an educational organization with a regular faculty and curriculum and a regularly enrolled body of students who attend the place where the educational activities occur.

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## Used Other Than as a Fuel

A credit or refund may be allowed for the excise tax on fuel used other than as a fuel in a propulsion engine.

## Diesel Fuel or Kerosene

This nontaxable use applies to diesel fuel or kerosene used other than as a fuel in the propulsion engine of a diesel-powered highway vehicle or diesel-powered train. This use does not include off-highway business use, discussed earlier. This use applies to diesel fuel or kerosene used in the following ways.

- 1) For home heating, lighting, and cooking.
- 2) In boats.
- 3) For any of the following nonbusiness uses.
  - a) In stationary machines, such as generators and compressors.
  - b) For cleaning purposes.
  - c) In minibikes and snowmobiles.

## Aviation Fuel

This nontaxable use applies to aviation fuel used other than as a fuel in the propulsion engine of an aircraft. This use applies to aviation fuel used in the following ways.

- In stationary machines, such as generators and compressors.
- For cleaning purposes.
- In vehicles.

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## Foreign Trade

A credit or refund may be allowed for the excise tax on fuel used in foreign trade.

Used in foreign trade means used in civil aircraft employed in foreign trade or trade between the United States and any of its possessions. In the case of aircraft registered in a foreign country, the country must allow reciprocal benefits for aircraft registered in the United States.

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## Military Aircraft

A credit or refund may be allowed for the excise tax on fuel used in military aircraft.

A military aircraft is an aircraft owned by the United States or any foreign nation and constituting a part of its armed forces.

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## Helicopter and Fixed-Wing Air Ambulance

A credit or refund may be allowed for the excise tax on fuel used for certain helicopter and fixed-wing air ambulance uses.

**Certain helicopter uses.** Fuel is used in a qualifying helicopter use when the helicopter is used for any of the following purposes.

- 1) Transporting individuals, equipment, or supplies in the exploration for, or the development or removal of, hard minerals, oil, or gas.
- 2) Planting, cultivating, cutting, transporting, or caring for trees (including logging operations).
- 3) Providing transportation for emergency medical services.

During a use described in items (1) and (2), the helicopter must not take off from, or land at, a facility eligible for assistance under the Airport and Airway Development Act of 1970, or otherwise use services provided pursuant to section 44509 or 44913(b) or subchapter I of chapter 471 of title 49, United States Code. For item (1), treat each flight segment as a separate flight.

**Fixed-wing air ambulance uses.** Fuel is used in a qualifying fixed-wing air ambulance use when the aircraft is providing emergency medical services. The aircraft must be equipped for and exclusively dedicated on that flight to acute care emergency medical services.

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## Vehicle Owned by the United States

A credit or refund may be allowed for the excise tax on fuel used in a highway vehicle owned by the United States.

This nontaxable use only applies if the vehicle was not used on public highways during the period covered by the claim. This use applies whether or not the vehicle is registered or required to be registered for highway use.

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## Nonprofit Educational Organization

A credit or refund may be allowed for the excise tax on fuel used by a nonprofit educational organization.

The fuel must be purchased by the organization for its exclusive use. A nonprofit educational organization is an organization exempt from income tax under section 501(a) of the Internal Revenue Code that meets both of the following tests.

- It has a regular faculty and curriculum.
- It has a regularly enrolled body of students who attend the place where the instruction normally occurs.

A nonprofit educational organization also includes a school operated by a church or other organization described in section 501(c)(3) of the Internal Revenue Code if the school meets the above tests.

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## State or Local Government

A credit or refund may be allowed for the excise tax on fuel used by a state or local government.



*If undyed diesel fuel or undyed kerosene is used by a state, the fuel is not considered used for any other nontaxable use.*

The fuel must be purchased by the state or local government for its exclusive use. A state or local government is any state, any political subdivision thereof, or the District of Columbia. An **Indian tribal government** is treated as a state only if the fuel is used in an activity that involves the exercise of an essential tribal government function. The use of gasoline, diesel fuel, and kerosene by the American Red Cross is considered to be the use of these fuels by a state.

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## Aircraft Museum

A credit or refund may be allowed for the excise tax on fuel used in an aircraft or vehicle owned by an aircraft museum.

An aircraft museum is an organization that meets all the following requirements.

- 1) It is exempt from income tax as an organization described in section 501(c)(3) of the Code.
- 2) It is operated as a museum under a state (or District of Columbia) charter.
- 3) It is operated exclusively for acquiring, exhibiting, and caring for aircraft of the type used for combat or transport in World War II.

The aircraft or vehicle (such as a ground servicing vehicle for aircraft) must be used exclusively for the purposes described in item (3).

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## Commercial Aviation

A credit or refund may be allowed for the excise tax on fuel used in commercial aviation (other than foreign trade).

Commercial aviation means the use of an aircraft in the business of transporting persons or property by air for pay. However, commercial aviation does not include any of the following.

- Any use of an aircraft that has a maximum certificated takeoff weight of 6,000 pounds or less unless the aircraft is operated on an established line.
- Any use exclusively for the purpose of skydiving.
- Any use of an aircraft owned or leased by a member of an affiliated group and unavailable for hire by nonmembers of the group. The determination of whether

an aircraft is available for hire by non-members is made on a flight-by-flight basis.

## Train

A credit or refund may be allowed for the excise tax on fuel used in a train.

Use in a train means use in the propulsion engine of equipment or machinery that rides on rails. This includes use in a locomotive, work train, switching engine, and track maintenance machine.

## 3.

## Filing Claims

This chapter tells you how and when to make a claim for a credit or refund of excise taxes on fuels. This chapter also covers recordkeeping requirements, interest and penalty provisions, and when to include the credit or refund in your income.

## General Information

Generally, you will provide all the information needed to claim a credit or refund when you properly complete the claim form. In some cases, you will have to attach additional information. You need to keep records that support your claim for a credit or refund.



Keep at your principal place of business all records needed to enable the IRS to verify that you are the person entitled to claim a credit or refund and the amount you claimed. No special form is required, but the records should establish all the following information.

- The number of gallons purchased and used during the period covered by your claim.
- The dates of the purchases.
- The names and addresses of suppliers and amounts purchased from each in the period covered by your claim.
- The nontaxable use for which you used the fuel.
- The number of gallons used for each nontaxable use.

It is important that your records show separately the number of gallons used for each nontaxable use that qualifies as a claim. If the fuel is exported, you must have proof of exportation.

For more information about keeping records, see Publication 583, *Starting a Business and Keeping Records*, or Publication 552, *Recordkeeping for Individuals*.

**Gasohol blending.** If you are a gasohol blender, you must also keep the following information for each batch of gasohol.

- The name and address of the person that sold you the gasoline.

## Model Certificate A

### CERTIFICATE OF FARMING USE OR STATE USE

(To support vendor's claim for credit or payment under section 6427 of the Internal Revenue Code)

*Name, Address, and Employer Identification Number of Vendor*

The undersigned buyer ("Buyer") hereby certifies the following under penalties of perjury:

A. Buyer will use the diesel fuel or kerosene to which this certificate relates — (check one):

- On a farm for farming purposes (as defined in §48.6420-4 of the Manufacturers and Retailers Excise Tax Regulations) and Buyer is the owner, tenant, or operator of the farm on which the fuel will be used;
- On a farm (as defined in §48.6420-4(c)) for any of the purposes described in ¶(d) of that section (relating to cultivating, raising, or harvesting) and Buyer is not the owner, tenant, or operator of the farm on which the fuel will be used; or
- For the exclusive use of a State or local government, or the District of Columbia.

B. This certificate applies to the following (complete as applicable):

- If this is a single purchase certificate, check here  and enter:
  - Invoice or delivery ticket number \_\_\_\_\_
  - Number of gallons \_\_\_\_\_
- If this is a certificate covering all purchases under a specified account or order number, check here  and enter:
  - Effective date \_\_\_\_\_
  - Expiration date \_\_\_\_\_  
(period not to exceed 1 year after effective date)
  - Buyer account or order number \_\_\_\_\_

■ Buyer will provide a new certificate to the vendor if any information in this certificate changes.

■ If Buyer uses the diesel fuel or kerosene to which this certificate relates for a purpose other than stated in the certificate, Buyer will be liable for any tax.

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

\_\_\_\_\_  
*Printed or typed name of person signing*

\_\_\_\_\_  
*Title of person signing*

\_\_\_\_\_  
*Name of Buyer*

\_\_\_\_\_  
*Employer identification number*

\_\_\_\_\_  
*Address of Buyer*

\_\_\_\_\_  
*Signature and date signed*

- The date and location of the purchase of the gasoline.
- The number of gallons of gasoline.
- The name and address of the person that sold you the alcohol.
- The date and location of the purchase of the alcohol.
- The number of gallons and type of alcohol.

**Registered ultimate vendor.** If you are a registered ultimate vendor (as discussed in chapter 1 under *Undyed Diesel Fuel and Undyed Kerosene*), you must also keep certain information pertaining to the sale of the fuel.

To make a claim, you must have sold the diesel fuel or kerosene at a tax-excluded price, repaid the tax to the buyer, or obtained the buyer's written consent to the allowance of the claim.

**Farming and state use.** If you sell undyed diesel fuel or undyed kerosene for use on a farm for farming purposes or for use by

a state or local government, you must keep the following information.

- The name and taxpayer identification number of each person (farmer, custom harvester, or government unit) that bought the fuel.
- The number of gallons sold to each person.
- An unexpired certificate from the buyer. See *Model Certificate A*.

**Blocked pump.** If you sell undyed kerosene from a pump that qualifies as a blocked pump because it is locked by you after each sale and is unlocked by you at the request of the buyer, you must keep the following information for each sale of more than 5 gallons.

- The date of each sale.
- The name and address of the buyer.
- The number of gallons sold to that buyer.

**Blending.** If you sell undyed kerosene for blending with diesel fuel in an area under a declaration of extreme cold and the blend will be used for heating purposes, you must keep the following information.

- The number of gallons sold to each person.
- An unexpired certificate from the buyer for each purchase of kerosene. See *Model Certificate B*.

**Taxpayer identification number.** To file a claim, you must have a taxpayer identification number. Your taxpayer identification number can be any of the following.

- Employer identification number (EIN).
- Social security number (SSN).
- Individual taxpayer identification number (ITIN), if you are an alien individual and do not have and are not eligible to get an SSN.

If you normally file only a U.S. individual income tax return (such as Form 1040 or 1040NR), use your SSN or ITIN. You get an SSN by filing Form SS-5, *Application for a Social Security Card*, with the Social Security Administration. To get an ITIN, file Form W-7, *Application for IRS Individual Taxpayer Identification Number*, with the IRS.

If you operate a business, use your EIN. You get an EIN by filing Form SS-4, *Application for Employer Identification Number*, with the IRS.

**Filing date on holiday or weekend.** If the last day for filing your claim falls on a Saturday, Sunday, or legal holiday, the due date is delayed until the next business day.

**Credit or refund.** A credit is an amount you claim on your income tax return when you file it at the end of the year. If you meet certain requirements (discussed later), you can claim a refund during the year.

**Credit only.** You can claim the following taxes only as a credit.

- Tax on gasoline you used on a farm for farming purposes.

## Model Certificate B

### CERTIFICATE OF BUYER FOR PRODUCTION OF A COLD WEATHER BLEND

(To support vendor's claim for credit or payment under section 6427 of the Internal Revenue Code)

\_\_\_\_\_ (Buyer) certifies the following under penalties of perjury:

A. The kerosene to which this certificate applies will be used by Buyer to produce a blend of kerosene and diesel fuel in an area described in a declaration of extreme cold and the blend will be sold for use or used for heating purposes.

B. This certificate applies to \_\_\_\_\_ percent of Buyer's purchases from \_\_\_\_\_

\_\_\_\_\_ (name, address, and employer identification number of seller) on invoice or delivery

ticket number \_\_\_\_\_

■ If Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

■ Buyer has not been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn.

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

\_\_\_\_\_  
*Printed or typed name of person signing*

\_\_\_\_\_  
*Title of person signing*

\_\_\_\_\_  
*Employer identification number*

\_\_\_\_\_  
*Address of Buyer*

\_\_\_\_\_  
*Signature and date signed*

- Tax on fuels you used for nontaxable uses if the total for the tax year is less than \$750.
- Tax on fuel you did not include in any claim for refund previously filed for the tax year.

the fuels. Generally, you must file an amended return by the **later** of 3 years from the date you filed your original income tax return or within 2 years from the time you paid the income tax. A return filed early is considered to have been filed on the due date.

You can file an amended return to claim a fuel tax credit if any of the following apply.

- You did not claim any credit for fuel taxes on Form 4136 for the tax year.
- Your credit is for gasohol blending, discussed in chapter 1.
- Your credit is for a claim group, explained next, for which you did not previously file a claim on Form 4136 for the tax year.

Claims on Form 4136 (other than for gasohol blending, line 8) are separated into seven **claim groups**. Once you file Form 4136 with a claim for a group, you cannot file an amended return with another claim for that group. However, you can file an amended return with a claim for another group.

The following table shows what claims are in each group. The numbers in the second column refer to the line numbers on Form 4136. The numbers in the third column are from the *Type of Use Table* in the Form 4136 instructions.

## Claiming a Credit

You make a claim for credit on **Form 4136** and attach it to your income tax return. Do not claim a credit for any amount for which you have filed a refund claim.

**When.** You can claim a fuel tax credit on your income tax return for the year you used the fuel (or sold the fuel in the case of gasohol blender or registered ultimate vendor claims).

 **Once you have filed a Form 4136, you cannot file an amended return to show an increase in the number of gallons reported on a line of that form. See the following discussion for when you can file a claim on an amended return.**

**Fuel tax claim on amended return.** You may be able to make a fuel tax claim on an amended return for the year you used or sold

Group	Line No.	Type of Use
I	1b, 1d-f, 2b	1
II	1a, 1d-f	2
	2a	See line instructions
III	1c-f	5, 7
IV	1c-f, 2b	3, 4, 9
V	3c, 7	5, 7
VI	3a-b, 4, 5, 6	See line instructions
VII	2b	10

For each tax year, you can make only one claim for each group.

**Example.** You file your income tax return and claim a fuel tax credit. Your Form 4136 shows an amount on line 1b for use of gasoline on a farm for farming purposes. This is a Group I claim. You cannot amend your return to claim a credit for an amount on line 2b for use of aviation gasoline on a farm for farming purposes (Type of Use 1) since that is also a Group I claim. However, if you used aviation fuel on a farm for farming purposes, you can amend your return to claim the credit for that fuel tax because that would be a Group VI claim reported on line 4b (Type of Use 1).

**How to claim a credit.** How you claim a credit depends on whether you are an individual, partnership, corporation, S corporation, or farmers' cooperative.

**Individuals.** You claim the credit on line 64 of Form 1040. Check box b on line 64. If you would not otherwise have to file an income tax return, you must do so to get a fuel tax credit. See the instructions for Form 1040.

**Partnerships.** A partnership cannot claim the credit on Form 1065, *U.S. Return of Partnership Income*. The partnership must include on line 25 of Schedule K-1 (Form 1065), *Partner's Share of Income, Credits, Deductions, etc.*, each partner's share of the number of gallons of each fuel sold or used for a nontaxable use, the type of use, and the applicable credit per gallon. Each partner claims the credit on his or her income tax return for his or her share of the fuel used by the partnership.

An electing large partnership can claim the credit on line 27 of Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*.

**Corporations.** To claim the credit, corporations use either line 32g of Form 1120, *U.S. Corporation Income Tax Return*, or line 28g of Form 1120-A, *U.S. Corporation Short-Form Income Tax Return*.

**S corporations.** To claim the credit, S corporations use line 23c of Form 1120S, *U.S. Income Tax Return for an S Corporation*.

**Farmers' cooperative associations.** If the cooperative must file Form 990-C, *Farmers' Cooperative Association Income Tax Return*, it uses line 32g to claim the credit.

**Trusts.** Trusts required to file Form 1041, *U.S. Income Tax Return for Estates and Trusts*, use line 24g to claim the credit.

## Claiming a Refund

You make a claim for refund on **Form 8849**. Complete and attach to Form 8849 the appropriate Form 8849 schedules. If you file Form 720, you can use the Schedule C por-

tion of Form 720 for your refund claims. (See the Form 720 instructions.)

## Nontaxable Uses

You can claim a refund for the excise tax on fuels you purchase and use for a nontaxable use. You can file a claim for refund for any quarter of your tax year for which you can claim \$750 or more. This amount is the excise tax on all fuels **used** for a nontaxable use during that quarter or any prior quarter (for which no other claim has been filed) during the tax year.

If you cannot claim at least \$750 at the end of a quarter, you carry the amount over to the next quarter of your tax year to determine if you can claim at least \$750 for that quarter. If you cannot claim at least \$750 at the end of the fourth quarter of your tax year, you must claim a credit on your income tax return using Form 4136.

File the claim for refund by filling out Schedule 1 (Form 8849) and attaching it to Form 8849. Send it to the address shown in the instructions. Only one claim may be filed for a quarter.



*Only the registered ultimate vendor can claim a refund for the excise tax on undyed diesel fuel and undyed kerosene in certain situations, as discussed later.*

**Example.** You purchased gasoline and undyed diesel fuel. For the first quarter of your tax year, the excise tax on fuel you use for an off-highway business use is \$184 for gasoline and \$244 for diesel fuel. You cannot file a claim for refund since the total (\$428) is less than \$750.

For the second quarter, the excise tax on fuel you use for an off-highway business use is \$92 for gasoline and \$244 for diesel fuel. You add the amount from the first quarter (\$428) to the total amount from the second quarter (\$336) and determine you can file a claim for refund since the total is \$764.

**When.** You must file a quarterly claim by the last day of the first quarter following the last quarter included in the claim. If you do not file a timely refund claim for the fourth quarter of your tax year, you will have to claim a credit for that amount on your income tax return, as discussed earlier.

## Gasohol Blending

File the claim by filling out Schedule 3 (Form 8849) and attaching it to Form 8849. The Form 8849 cannot have any other schedule attached if a Schedule 3 is attached. Send it to the address shown in the instructions. Write "Gasohol Claim" on the envelope.

The following claim requirements also apply.

- The claim must be for gasohol sold or used during a period of at least 1 week.
- The claim must be for at least \$200.
- The claim can only be made by the gasohol blender.

**When.** The claim must be filed by the last day of the first quarter following the earliest quarter included in the claim. If you do not meet the requirements or file a timely refund claim, you will have to claim a credit on your income tax return, as discussed earlier.



*You cannot combine this claim with any other claim on Form 8849.*

## Registered Ultimate Vendors

File the claim by filling out Schedule 2 (Form 8849) and attaching it to Form 8849. The Form 8849 cannot have any other schedule attached if a Schedule 2 is attached. Send it to the address shown in the instructions. Write "Diesel Fuel/Kerosene Claim" on the envelope.

**Undyed diesel fuel.** You must meet the following requirements for this claim.

- The claim must be for undyed diesel fuel sold for use on a farm for farming purposes or by a state or local government.
- The claim must be for sales during a period of at least 1 week.
- The claim must be for at least \$200. Claims for sales by a registered ultimate vendor of undyed kerosene may be combined with claims for sales of undyed diesel fuel to meet this requirement.

**Undyed kerosene.** You must meet the following requirements for this claim.

- The claim must be for undyed kerosene sold for use on a farm for farming purposes, for use by a state or local government, from a blocked pump, or for blending with diesel fuel to be used for heating purposes.
- The claim must be for sales during a period of at least 1 week.
- The claim must be for at least \$100.

**When.** The claim must be filed by the last day of the first quarter following the earliest quarter included in the claim. If you do not meet the requirements or file a timely refund claim, you will have to claim a credit on your income tax return, as discussed earlier.



*You cannot combine this claim with any other claim on Form 8849.*

## Ultimate Purchasers Not Subject to Income Tax

The following purchasers can file an annual claim for refund. They must use Schedule 1 (Form 8849) for these annual claims.

- A department, agency, or instrumentality of the United States.
- A state or local government.
- An organization granted an exemption from the income tax and not required to file an income tax return.

If at the close of your tax year, you are eligible for an amount for which you have not filed a quarterly refund claim, you can file an annual refund claim for these amounts within the time allowed for filing a claim for refund of overpayment of income tax.

A tax year is the 12-month period normally used to keep your financial records. If you have no regularly established tax year, the tax year is the calendar year.

## Interest

IRS pays no interest on refunds described in this publication other than refunds to gasoline blenders and registered ultimate vendors (discussed earlier) not paid within 20 days. Refunds resulting from credits claimed on income tax returns may qualify for interest.

## Penalties

There are criminal penalties for false or fraudulent claims. In addition, any person who files a refund claim, discussed earlier, for an excessive amount (without reasonable cause) may have to pay a penalty. The penalty is the greater of two times the excessive amount or \$10.

## Including the Credit or Refund in Income

Include any credit or refund of excise taxes on fuels in your gross income if you included the cost of the fuel as an expense deduction that reduced your income tax liability.

The year you include a credit or refund in gross income depends on whether you use the cash or an accrual method of accounting.

**Cash method.** If you use the cash method and file a claim for refund, include the refund in your gross income for the tax year in which you receive the refund. If you claim a credit on your income tax return, include the credit in gross income for the tax year in which you file Form 4136. If you file an amended return and claim a credit, include the credit in gross income for the tax year in which you receive the credit.

**Example 1.** Ed Brown, a cash basis farmer, filed his 2000 Form 1040 on March 1, 2001. On his Schedule F, Ed deducted the total cost of gasoline (including \$110 of excise taxes) used on the farm. Then, on Form 4136, Ed claimed the \$110 as a credit. Ed reports the \$110 as additional income on his 2001 Schedule F.

**Example 2.** March Corporation uses the calendar year as its tax year. For 2000, the corporation claimed the following amounts of excise tax on gasoline it used each quarter in a nontaxable use:

January 1 through March 31	\$1,300
April 1 through June 30	1,100
July 1 through September 30	400
October 1 through December 31	300
<b>Total</b>	<b>\$3,100</b>

The corporation deducts the entire cost of the gasoline (including the \$3,100 in excise taxes) it used during the year as a business expense on its corporation income tax return, thereby reducing its corporate income tax liability for that year.

**Form 8849.** March Corporation files quarterly refund claims for the first two quarters (ending March 31 and June 30). It cannot file a quarterly refund claim for the third or fourth quarter because it did not meet the \$750 minimum requirement.

Since March Corporation uses the cash method of accounting, the corporation includes \$2,400 (\$1,300 + \$1,100) in its gross income for the tax year in which it receives the refunds (2000).

**Form 4136.** The corporation claims the remaining amounts (\$400 + \$300) as a credit on its 2000 income tax return by attaching Form 4136. It includes this credit (\$700) in its 2001 gross income.

**Accrual method.** If you use an accrual method, include the amount in gross income for the tax year in which you used the fuels (or sold the fuels in the case of registered ultimate vendors). It does not matter whether you filed for a quarterly refund or claimed the entire amount as a credit.

**Example 3.** Todd Green uses an accrual method. He files his 2000 return on April 16, 2001. On Schedule C (Form 1040) he deducts the total cost of gasoline (including \$155 of excise taxes) used for an off-highway business use during 2000. On Form 4136, Todd claims the \$155 as a credit. He reports the \$155 as additional income on his 2000 Schedule C.

**Example 4.** Use the same facts as in Example 2 above, except that March Corporation uses an accrual method of accounting. Since the nontaxable use occurred in 2000, the corporation reports \$3,100 as income on its 2000 income tax return. This consists of the \$2,400 it claimed on Form 8849 and the \$700 it claimed on Form 4136.

## Example

Steven S. Sands used undyed diesel fuel in vehicles used off the highway in his construction business. The vehicles were not registered (or required to be registered) for highway use. In the fourth quarter of his 2000 income tax year, which ends in December, he used 3,000 gallons of fuel. The excise tax on the 3,000 gallons of fuel he used was \$732 (24.4 cents per gallon).

Because the tax is less than \$750, Steven must claim a credit for the tax on his 2000 income tax return. He fills out Form 4136 (shown later) and attaches it to his 2000 income tax return. He enters the \$732 on line 64 of his Form 1040.

Steven uses the cash method of accounting. On his 2000 Schedule C (Form 1040), he deducts the total cost of the fuel, including the tax. When Steven files his 2001 Form 1040, he will include the \$732 credit shown on his 2000 Form 4136 as additional income on his 2001 Schedule C.

For the first two quarters of 2001, Steven's records show the following.

Quarter	Gallons Used	Tax Rate	Claim Amount
First	2,750	.244	\$671
Second	2,500	.244	610

Steven could not file a claim for a refund for the first quarter because the amount of the claim was less than \$750. He adds the first quarter amount (\$671) to the second quarter amount (\$610) and claims a refund of \$1,281 by filing Form 8849 and Schedule 1 (Form 8849), which are shown later. He will have to include the \$1,281 excise tax refund as addi-

tional income on his Schedule C (Form 1040) for 2001.

## 4.

## Alcohol Fuel Credit

If you sell or use alcohol as a fuel, you may be eligible for an income tax credit. The alcohol fuel credit consists of a straight alcohol credit, an alcohol mixture credit, and a small ethanol producer credit. Each of these credits is discussed later.

Alcohol eligible for the credit includes methanol and ethanol. But it does not include alcohol produced from petroleum, natural gas, or coal (including peat). It also does not include alcohol with a proof of less than 150 or ethanol produced as a by-product from manufacturing ethylcellulose derived from ethane. Generally, methanol produced from methane gas formed in waste disposal sites qualifies as alcohol for this credit.

**Straight alcohol credit.** You can claim the credit for any alcohol not mixed with gasoline or a special fuel other than denaturants.

You are eligible for the credit for straight alcohol only if you met one of the following requirements during the tax year.

- You used it as a fuel in your trade or business.
- You sold it at retail and placed it in the fuel tank of the buyer's vehicle.

The buyer cannot claim the credit for the alcohol bought at retail, even if the buyer uses it as a fuel in a trade or business.

**Mixing or failure to use as fuel.** If the credit applied to alcohol that you bought and you later mix the alcohol or do not use it as a fuel, you must pay a tax equal to the credit. Report this tax on Form 720.

**Alcohol mixture credit.** You can take the credit for alcohol you use to produce a qualified mixture. A qualified mixture is a mixture of alcohol with gasoline or with a special fuel. You do not treat adding denaturants to alcohol as the production of a mixture.

You can take the credit only for a mixture you produce. You must sell the mixture for use as a fuel, not merely as an octane enhancer, or use it as a fuel in your trade or business. You can claim the credit whether you sell the fuels directly to the user or to a buyer for resale to the user. Take into account alcohol you use to produce a qualified mixture only if the sale or use is in your trade or business and only for the tax year in which the sale or use occurs.

A special fuel includes any liquid fuel, other than gasoline, suitable for use in an internal combustion engine.

You cannot take a credit for the casual off-farm production of a qualified mixture.

If you combine alcohol eligible for the credit with alcohol that is not eligible and use the combined alcohol in a way that qualifies for the credit, you figure the credit based on the proportionate amount of eligible alcohol contained in the combined alcohol.

## Credit for Federal Tax Paid on Fuels

▶ See the Instructions for Form 4136.  
 ▶ Attach this form to your income tax return.

Name (as shown on your income tax return) Steven S. Sands	Taxpayer identification number 514-00-3894
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**Caution:** You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).

### 1 Nontaxable Use of Gasoline and Gasohol

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Off-highway business use of gasoline		\$ .184	}	\$	301
<b>b</b> Use of gasoline on a farm for farming purposes		.184			
<b>c</b> Other nontaxable use of gasoline		.184			
		.184			
<b>d</b> 10% gasohol		.13	}	\$	312
<b>e</b> 7.7% gasohol		.14242			
<b>f</b> 5.7% gasohol		.15322			

### 2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use in commercial aviation (other than foreign trade)		\$ .15	}	\$	307
<b>b</b> Other nontaxable use		.194			
		.194			

### 3 Nontaxable Use of Undyed Diesel Fuel and Undyed Kerosene

Claimant has the name and address of the person(s) who sold the fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the fuel did not contain visible evidence of dye.

**Exception.** If any of the fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

**Caution:** Claims cannot be made on line 3 for fuel used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use	2	\$ .244	3,000	\$ 732 00	303
<b>b</b> Use in trains		.20			305
<b>c</b> Use in certain intercity and local buses		.17			303

### 4 Nontaxable Use of Aviation Fuel (other than gasoline)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use in commercial aviation (other than foreign trade)		\$ .175	}	\$	310
<b>b</b> Other nontaxable use		.219			
		.044			

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12625R

Form **4136** (2000)

**5 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel** UV Registration No. ▶

Claimant sold the fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ▶

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a Use on a farm for farming purposes		\$ .244	}	\$		303
b Use by a state or local government		.244				

**6 Sales by Registered Ultimate Vendors of Undyed Kerosene** UV Registration No. ▶  
UP Registration No. ▶

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 6a and 6b) from the buyer and has no reason to believe any information in the certificate is false.

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ▶

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a Use on a farm for farming purposes		\$ .244	}	\$		303
b Use by a state or local government		.244				
c Sales from a blocked pump		.244				

**7 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a Use in certain intercity and local buses		\$ .062	}	\$		304
b Use in qualified local and school buses		.136				

**8 Gasohol Blending**

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))	(e) CRN
		(b) Gasoline	(c) Alcohol		
a 10% gasohol	\$ .03956	}		\$	302
b 7.7% gasohol	.0297				
c 5.7% gasohol	.02152				

<b>9 Total income tax credit claimed.</b> Add lines 1 through 8. Enter here and on Form 1040, line 64 (also check box b on line 64); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. . . . ▶	<b>9</b>	\$	732	00	
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**Claim for Refund of Excise Taxes**

Please print in ALL CAPITAL LETTERS. Leave a blank box between words.

Name of claimant

S T E V E N S S A N D S

Employer identification number (EIN)

1 0 9 8 7 6 5 4 3

Address (number, street, room or suite no.)

9 8 7 W E S T S T R E E

Social security number (SSN)

City and state or province (Foreign addresses, include postal code as appropriate.)

A N Y T O W N U S A

ZIP code

1 2 3 4 5

Foreign country, if applicable. Do not abbreviate.

Month claimant's income tax year ends

1 2

Daytime telephone number (optional)

9 8 7 5 5 5 0 0 0 0

**Caution: Do not claim any amounts on Form 8849 that were or will be claimed on Schedule C (Form 720), Adjustments and Claims, or Form 4136, Credit for Federal Tax Paid on Fuels.**

**Schedules Attached**

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Claims on Schedules 2, 3, and 5, and Section 4091(d) claims on Schedule 6, cannot be combined with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

<b>Schedule 1</b>	Nontaxable Use of Fuels . . . . .	<input checked="" type="checkbox"/>
<b>Schedule 2</b>	Sales by Registered Ultimate Vendors of Undyed Diesel Fuel and Undyed Kerosene . . . . .	<input type="checkbox"/>
<b>Schedule 3</b>	Gasohol Blending . . . . .	<input type="checkbox"/>
<b>Schedule 4</b>	Sales by Gasoline Wholesale Distributors . . . . .	<input type="checkbox"/>
<b>Schedule 5</b>	Section 4081(e) Claims . . . . .	<input type="checkbox"/>
<b>Schedule 6</b>	Other Claims . . . . .	<input type="checkbox"/>

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

**Sign Here**

Steven S. Sands

9/27/2001

Signature and title (if applicable)

Date

Steven S. Sands

(Please type or print your name below signature.)

**Schedule 1  
(Form 8849)**

(Rev. January 2001)

Department of the Treasury—Internal Revenue Service

**Nontaxable Use of Fuels**

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on Form 8849

Steven S. Sands

EIN or SSN

109876543

Period of claim: Enter month, day, and year  
in MMDDYYYY format.

From ▶ 01012001

To ▶ 06302001

1 Nontaxable Use of Gasoline and Gasohol	(a) Type of use	(b) Rate	(c) Gallons <i>Enter whole gallons only.</i>	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a Gasoline		.184		\$	301
		.184			
b 10% gasohol		.131			312
c 7.7% gasohol		.14319			
d 5.7% gasohol		.15379			

**2 Nontaxable Use of Aviation Gasoline**

a Use in commercial aviation (other than foreign trade)		.15		\$	307
b Other nontaxable use		.194			
		.194			

**3 Nontaxable Use of Undyed Diesel Fuel and Undyed Kerosene**

Claimant has the name and address of the person(s) who sold the fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the fuel did not contain visible evidence of dye.

**Exception.** If any of the fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

**Caution:** Claims cannot be made on line 3 for fuel used on a farm for farming purposes or for the exclusive use by a state or local government, or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims on Schedule 2.

	(a) Type of use	(b) Rate	(c) Gallons <i>Enter whole gallons only.</i>	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a Nontaxable use (see <b>Caution</b> above)	02	.244	5250	\$ 1281	303
		.244			
b Use in trains		.20			305
c Use in certain intercity and local buses		.17			303

**4 Nontaxable Use of Aviation Fuel (other than gasoline)**

a Use in commercial aviation (other than foreign trade)		.175		\$	310
b Other nontaxable use		.219			
		.044			

**5 Use of LPG in Certain Buses**

a Use in certain intercity and local buses		.062		\$	304
b Use in qualified local and school buses		.136			

For Privacy Act and Paperwork Reduction Act Notice, see Form 8849 instructions.

Cat. No. 27449T

Schedule 1 (Form 8849) (Rev. 1-2001)

**Table 1.** How to Figure the Alcohol Fuel Credit

IF the alcohol is. . .	AND it is. . .	THEN the credit for each gallon is. . .
At least 190 proof	• Alcohol (other than ethanol)	\$ .60
	• Ethanol	\$ .54
At least 150 proof but less than 190 proof	• Alcohol (other than ethanol)	\$ .45
	• Ethanol	\$ .40

**Separation or failure to use as fuel.** If the credit applied to alcohol used in the production of a qualified mixture, and you later separate the alcohol from the mixture or do not use the mixture as fuel, you must pay a tax equal to the credit. Report this tax on Form 720.

**Amount of credit.** The straight alcohol credit and the alcohol mixture credit are based on the proof content of the alcohol. You figure the proof without considering denaturants added to the alcohol. Use *Table 1* to determine the credit for each gallon of alcohol.

You may have been entitled to a reduced rate, an exemption, credit, or refund for the federal excise tax on certain fuel-alcohol mixtures. You must reduce the credit allowable on these mixtures (such as gasohol) by the amount of these benefits.

When figuring the number of gallons of alcohol sold or used, include the volume of any denaturant (including gasoline) added under formulas approved by the Secretary of the Treasury. Also include the denaturant when you figure the percentage of any mixture that is alcohol. However, denaturants can be counted only up to 5% of the total volume of alcohol.

**Small ethanol producer credit.** If you are an eligible small ethanol producer, you qualify for a credit on up to 15 million gallons of your qualified ethanol fuel production for any tax year. This additional alcohol fuel credit is 10 cents for each gallon.

You are an eligible producer if, at all times during the tax year, you have an annual productive capacity of not more than 30 million gallons of any type of alcohol.

For a partnership, trust, or S corporation, the gallon limits apply at both the entity level and the partner, beneficiary, or shareholder level.

**Qualified ethanol fuel production.** Your qualified ethanol fuel production is any ethanol you produce and sell during the tax year to another person for any of the following purposes.

- Use in the production of a qualified mixture in that person's trade or business (except casual off-farm production).
- Use as a fuel in that person's trade or business.
- Sale at retail by that person who puts the ethanol in the fuel tank of the buyer's vehicle.

It also includes your use or sale of the ethanol for these purposes.

Qualified ethanol fuel production does not include any alcohol bought by a producer who

then increases the proof of the alcohol by additional distillation.

**Failure to use for qualifying purposes.** If the credit applied to an eligible small ethanol producer and you do not use the ethanol for a purpose listed under *Qualified ethanol fuel production*, you must pay a tax equal to the credit. Report this tax on Form 720.

**How to claim the credit.** You take the alcohol fuel credit by completing **Form 6478, Credit for Alcohol Used as Fuel**, and attaching it to your income tax return. All individuals and corporations taking the credit use Form 6478. Partnerships (including electing large partnerships), S corporations, estates, and trusts figure the credit on Form 6478 but divide the credit among their partners, shareholders, or beneficiaries.

If you take the alcohol fuel credit, you must include the credit for the tax year in your gross income for that year.

You can choose not to take the alcohol fuel credit for any tax year even though you qualify to take it. You make this choice by not claiming the credit on an original return or amended return at any time within 3 years after the last day (without regard to extensions) for filing your return for the tax year. You can revoke this choice within the three-year period by filing an amended return and claiming the credit on the amended return.

**General business credit.** You combine the alcohol fuel credit with other credits to figure your general business credit for the year. See the Form 6478 instructions for a list of these credits and when you must file Form 3800, *General Business Credit*.

## 5.

# How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

**Contacting your Taxpayer Advocate.** If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate at **1-877-777-4778**.
- Call the IRS at **1-800-829-1040**.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call **1-800-829-4059** if you are a TTY/TDD user.

For more information, see Publication 1546, *The Taxpayer Advocate Service of the IRS*.

**Free tax services.** To find out what services are available, get Publication 910, *Guide to Free Tax Services*. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



**Personal computer.** With your personal computer and modem, you can access the IRS on the Internet at **www.irs.gov**. While visiting our web site, you can select:

- *Frequently Asked Tax Questions* (located under *Taxpayer Help & Ed*) to find answers to questions you may have.
- *Forms & Pubs* to download forms and publications or search for forms and publications by topic or keyword.
- *Fill-in Forms* (located under *Forms & Pubs*) to enter information while the form is displayed and then print the completed form.
- *Tax Info For You* to view Internal Revenue Bulletins published in the last few years.
- *Tax Regs in English* to search regulations and the Internal Revenue Code (under *United States Code (USC)*).
- *Digital Dispatch* and *IRS Local News Net* (both located under *Tax Info For Business*) to receive our electronic newsletters on hot tax issues and news.
- *Small Business Corner* (located under *Tax Info For Business*) to get information on starting and operating a small business.

You can also reach us with your computer using File Transfer Protocol at **ftp.irs.gov**.



**TaxFax Service.** Using the phone attached to your fax machine, you can receive forms and instructions by calling **703-368-9694**. Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call **1-800-829-3676** to order current and prior year forms, instructions, and publications.
- *Asking tax questions.* Call the IRS with your tax questions at **1-800-829-1040**.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call **1-800-829-4059** to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call **1-800-829-4477** to listen to pre-recorded messages covering various tax topics.

**Evaluating the quality of our telephone services.** To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our telephone services in several ways.

- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the IRS assistant and does not keep a record of any taxpayer's name or tax identification number.
- We sometimes record telephone calls to evaluate IRS assistants objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.
- We value our customers' opinions. Throughout this year, we will be survey-

ing our customers for their opinions on our service.



**Walk-in.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Also, some libraries and IRS offices have:

- An extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.
- The Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.



**Mail.** You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response within 10 workdays after your request is received. Find the address that applies to your part of the country.

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Richmond, VA 23261-5074



**CD-ROM.** You can order IRS Publication 1796, *Federal Tax Products on CD-ROM*, and obtain:

- Current tax forms, instructions, and publications.
- Prior-year tax forms, instructions, and publications.
- Popular tax forms which may be filled in electronically, printed out for submission, and saved for recordkeeping.
- Internal Revenue Bulletins.

The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling **1-877-233-6767** or on the Internet at [www.irs.gov/cdorders](http://www.irs.gov/cdorders). The first release is available in mid-December and the final release is available in late January.

IRS Publication 3207, *The Business Resource Guide*, is an interactive CD-ROM that contains information important to small businesses. It is available in mid-February. You can get one free copy by calling **1-800-829-3676** or visiting the IRS web site at [www.irs.gov/prod/bus\\_info/sm\\_bus/sm\\_bus-cd.html](http://www.irs.gov/prod/bus_info/sm_bus/sm_bus-cd.html).

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