

Credit for Federal Tax Paid on Fuels
(And Credit for Purchase of Diesel-Powered Highway Vehicles)

Department of the Treasury
Internal Revenue Service

▶ **Attach this form to your income tax return.**

Attachment
Sequence No. **23**

Name (as shown on your income tax return)	Social security or employer identification number
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Part I Diesel-Powered Highway Vehicle Credit

	(a) Number of Vehicles	(b) Credit per vehicle	(c) Credit	IRS CRN
1 Diesel-powered cars	1	\$102.00	\$	
2 Diesel-powered light trucks and vans	2	198.00		
3 Total diesel-powered highway vehicle credit. Add lines 1 and 2, column (c) ▶	3		\$	318

Part II Fuel Tax Credit

Caution: If you claimed any fuel tax refunds on **Form 843**, Claim for Refund and Request for Abatement, you cannot claim those amounts as credits on Form 4136.

Type of Fuel	(a) Type of Use (See table below.)	(b) Number of Gallons	(c) Credit per gallon	(d) Credit (col. (b) × col. (c))	IRS CRN
4 Gasoline	4		\$.141	\$	301
5 Gasohol bought for nontaxable purposes (See line 10 for gasohol blender credit.)	5		.087*		312
6 Diesel fuel	6		.201		303
7 Special motor fuel	7		.141/.14		304
8 Gasoline used in aviation:					
a Taxed at 15.1 cents a gallon	8a	a / i, j	.151/.15	}	307
b Taxed at 14.1 cents a gallon	8b	a, k / i, j	.141/.14		
9 Aviation fuel (other than gasoline):					
a Used in foreign trade	9a	i	.176	}	310
b Used on a farm, in certain helicopters, or in commercial aviation	9b	a, j, k	.175		
10 Gasohol blender credit (gasoline bought at the full tax rate and used to make gasohol)	10	m	.0444*		302
11 Diesel fuel bought at the full tax rate and used in intercity or local buses	11	e	.17		305
12 Total fuel tax credit. Add lines 4–11, column (d) ▶	12			\$	

***Caution:** Pending legislation may allow credits for additional alcohol mixtures produced after December 31, 1992. See the instructions for line 5 and line 10 for more information.

Part III Total Income Tax Credit

13 Total income tax credit claimed (add line 3 and line 12). Enter here and on Form 1040, line 59 (also check box b on line 59); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns ▶	13	\$		
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Type of Use Table

This table lists the uses for which you may claim a credit for taxes paid on fuels. See **Pub. 378**, Fuel Tax Credits and Refunds, for definitions of these uses.

- a On a farm for farming purposes
- b Off-highway business use
- c Export
- d Commercial fishing vessel
- e Intercity or local bus
- f School bus
- g Diesel fuel used in boats, as heating oil, or for off-highway use

- h Diesel fuel used in a qualified local bus
- i Used in foreign trade
- j Commercial aviation
- k Certain helicopters
- m Gasoline taxed at 14.1 cents a gallon and used to make gasohol

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.

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

Recordkeeping 7 hr., 25 min.

Preparing and sending the form to the IRS 7 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

A Change to Note

The only uses that qualify for the credit on lines 8–11 are reprinted in column (a).

General Instructions

Purpose of Form.—Form 4136 is used by individuals, estates, trusts, or corporations to claim credit for Federal excise tax paid on fuels and to claim the credit for diesel-powered highway vehicles. (Partnerships cannot file this form; instead, they must attach a statement to **Form 1065**, U.S. Partnership Return of Income, showing the number of gallons of fuel allocated to each partner, the types of use, and the applicable tax rates.)

Requirements.—To claim a credit you must (1) use the fuel for a purpose listed in the Type of Use Table, (2) buy the fuel at a price that included the tax, and (3) not have requested or received a refund of the tax.

Including Fuel Tax Credit in Income.—You must include the amount of the credit from line 12, Part II, in your gross income if you took a deduction on your tax return for the taxes paid and that deduction reduced your tax liability.

Additional Information on Credits.—See Pub. 378 for definitions and rules relating to the Federal excise tax and for information on claiming a quarterly refund of tax rather than waiting until you file your income tax return to claim a credit. **Pub. 225**, Farmer's Tax Guide; **Pub. 595**, Tax Guide for Commercial Fishermen; and **Pub. 510**, Excise Taxes for 1993—all contain information on the credit for tax paid on fuels. They are available from many IRS offices, or you may order them by calling 1-800-TAX-FORM (1-800-829-3676).

Specific Instructions

Part I

Diesel-Powered Highway Vehicle.—If you bought a diesel-powered highway vehicle during the year for a use other than resale and you are the first purchaser, you may claim a one-time credit of \$102 for an automobile and \$198 for a light truck or van. The vehicle must be a diesel-powered highway vehicle that has at least four wheels, has a gross vehicle weight rating of 10,000 pounds or less, and is registered under the laws of any state for highway use in the United States. If you claim the credit for diesel-powered vehicles, you must reduce the depreciable basis of the vehicle by the credit claimed.

Lines 1 and 2, column (a).—Enter on line 1 the number of diesel-powered cars you purchased this year. Enter on line 2 the number of diesel-powered light trucks and vans.

Lines 1 and 2, column (c).—Enter the amount of credit figured by multiplying column (a) by column (b).

Part II

Line 4. Gasoline.—You may claim a credit of 14.1 cents a gallon for the tax included in the price of gasoline used for uses **a, b, c, d, e,** or **f** from the **Type of Use Table** on page 1. Also, see line 8 to claim a credit for gasoline used in aviation.

Line 5. Gasohol bought for nontaxable purposes.—You may claim a credit of 8.7 cents a gallon for the tax included in the price of gasohol used for uses **a, b, c, d, e,** or **f** from the **Type of Use Table** on page 1. Also, see line 10 to claim the gasohol blender credit.

Caution: If the pending legislation is enacted, the credit rates that will be effective after December 31, 1992 are shown in the table below. Get **Pub. 553**, Highlights of 1992 Tax Changes, to see if the legislation has been enacted.

Percentage of alcohol in mixture	Credit rate per gallon of gasoline
10% or more alcohol	\$.0870
At least 7.7% but less than 10%	.0994
At least 5.7% but less than 7.7%	.1102

Line 6. Diesel fuel.—Diesel fuel generally may be bought for nontaxable purposes at a price that does not include the excise tax. However, if you bought diesel fuel at a price that included the tax, you may claim a credit of 20.1 cents a gallon for the tax included in the price of diesel fuel used for uses **a, b, c, d, f, g,** or **h** from the **Type of Use Table** on page 1. Also, see line 11 to claim a credit for diesel fuel bought at the full tax rate and used in intercity or local buses.

Line 7. Special motor fuel.—Special motor fuel generally may be bought for nontaxable purposes at a price that does not include the excise tax. However, if you bought special motor fuel at a price that included the tax, you may claim a credit of 14.1 cents a gallon (14 cents for liquefied petroleum gas) for the tax included in the price of special motor fuel used for uses **a, b, c,** or **d** from the **Type of Use Table** on page 1.

Line 8. Gasoline used in aviation.

8a. Taxed at 15.1 cents a gallon.—You may claim a credit of 15.1 cents a gallon for the tax included in the price of gasoline used in aviation on a farm for farming purposes.

You may claim a credit of 15 cents a gallon for the tax included in the price of gasoline used in aviation for uses **i** or **j** from the **Type of Use Table** on page 1. The $\frac{1}{10}$ of a cent a gallon LUST tax will not be refunded.

8b. Taxed at 14.1 cents a gallon.—You may claim a credit of 14.1 cents a gallon for the tax included in the price of gasoline used in aviation for uses **a** or **k** from the **Type of Use Table** on page 1.

You may claim a credit of 14 cents a gallon for the tax included in the price of gasoline used in aviation for uses **i** or **j** from the **Type of Use Table** on page 1. The $\frac{1}{10}$ of a cent a gallon LUST tax will not be refunded.

Line 9. Aviation fuel (other than gasoline).

9a. Used in foreign trade.—Aviation fuel generally may be bought for use in foreign trade at a price that does not include the excise tax. However, if you bought aviation fuel at a price that included the tax, you may claim a credit of 17.6 cents a gallon for the tax included in the price of aviation fuel used in foreign trade.

9b. Used on a farm for farming purposes, in certain helicopters, or in commercial aviation.—Aviation fuel generally may be bought for these nontaxable purposes at a price that only includes the LUST tax. However, if you bought aviation fuel at a price that included the full 17.6 cents a gallon tax, you may claim a credit of 17.5 cents a gallon for the tax included in the price of aviation fuel used for uses **a, j,** or **k** from the **Type of Use Table** on page 1. The $\frac{1}{10}$ of a cent a gallon LUST tax will not be refunded.

Line 10. Gasohol blender credit.—If you bought gasoline at a price that included the 14.1 cents a gallon tax, have not claimed a refund, and used that gasoline to make gasohol, you may claim a credit of 4.44 cents for each gallon of gasoline used to make gasohol.

Caution: If the pending legislation is enacted, the credit rates that will be effective after December 31, 1992 are shown in the table below. Get **Pub. 553** to see if the legislation has been enacted.

Percentage of alcohol in mixture	Credit rate per gallon of gasoline
10% or more alcohol	\$.0444
At least 7.7% but less than 10%	.0333
At least 5.7% but less than 7.7%	.0242

Line 11. Diesel fuel bought at the full tax rate and used in intercity or local buses.—Diesel fuel generally may be bought at a price that includes only the 3.1 cents a gallon tax for use in intercity or local buses. However, if you bought diesel fuel at a price that included the full 20.1 cents a gallon tax, you may claim a credit of 17 cents a gallon for the tax included in the price of diesel fuel used in intercity or local buses.

Lines 4 through 7, column (a).—You must enter from the **Type of Use Table** on page 1 a letter for each use for which you are claiming the credit, such as on a farm for farming purposes or off-highway business use. See the instructions under each fuel type for uses that may qualify for a credit.

Lines 4 through 11, column (b).—Enter the number of gallons of fuel used for the purposes listed in column (a).

Lines 4 through 11, column (d).—Figure the amount of credit by multiplying column (b) by column (c). For line 8, combine the amount of credit figured on lines 8a and 8b and enter the total in column (d). For line 9, combine the amount of credit figured on lines 9a and 9b and enter the total in column (d).