

Department of the Treasury  
Internal Revenue Service (99)

▶ See the Instructions for Form 4136.

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

**Caution:** You cannot claim any amounts on Form 4136 that you claimed on Form 8849, Form 843, 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
a	Off-highway business use of gasoline	\$ .184	}	\$	301
b	Use of gasoline on a farm for farming purposes	.184			
c	Other nontaxable use of gasoline	.184			
		.184			
d	Gasohol containing at least 10% alcohol	.13	}	\$	312
e	Gasohol containing at least 7.7% alcohol but less than 10% alcohol	.14242			
f	Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol	.15322			

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
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\***

\*Applies to kerosene taxed beginning July 1, 1998.

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

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.

**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
a	Nontaxable use	\$ .244	}	\$	303
		.244			
b	Train use <small>*This rate applies after October 31, 1998.</small>	.1875/ .20*			305
c	Certain intercity and local bus use	.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
a	Use in commercial aviation (other than foreign trade)	\$ .175	}	\$	310
b	Other nontaxable use	.219			
		.219			

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

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 ►

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 any required certificate from the buyer and has no reason to believe any information in the certificate is false.

	(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. ►

\*Applies to kerosene taxed beginning July 1, 1998.

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 ►

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.

	(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 Intercity and local buses		\$ .062	}	\$		304
b 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.

Percentage of alcohol in the gasohol	(a) Rate	Gallons of		(d) Amount of credit (col. (a) × col. (b))	(e) CRN
		(b) Gasoline	(c) Alcohol		
a At least 10% alcohol	\$ .03956	}		\$	302
b At least 7.7% alcohol but less than 10% alcohol	.0297				
c At least 5.7% alcohol but less than 7.7% alcohol	.02152				
<b>9 Total income tax credit claimed.</b> Add lines 1 through 8. Enter here and on Form 1040, line 63 (also check box b on line 63); 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>	\$	

## Instructions for Form 4136

Section references are to the Internal Revenue Code unless otherwise noted.

### Changes To Note

**1. Kerosene for household use.** You may claim a credit for the tax on undyed kerosene you purchased (other than from a blocked pump) after June 30, 1998, and used in your home. See **TIP** in the **line 3** instructions.

**2.** The order of the lines has been changed to group claims with similar requirements.

**3.** Nontaxable use of undyed kerosene (line 3) and sales by registered ultimate vendors of undyed kerosene (new line 6) have been added. Sales from a blocked pump require a UP registration number, see line 6 for more information.

**4.** The line instructions have been expanded to include information on the allowable claimants and uses.

### Purpose of Form

Use Form 4136 to claim the credit for Federal excise tax paid on fuels sold or used during the period of the claim.

**Partnerships.** Generally, partnerships cannot file this form. Instead, they must include a statement on **Schedule K-1 (Form 1065)**, Partner's Share of Income, Credits, Deductions, etc., showing the allocation of the credits to each partner specifying the number of gallons of fuel allocated to each partner and the applicable tax rates.

**Note:** *Electing large partnerships, see Form 1065-B, U.S. Return of Income for Electing Large Partnerships, and its separate instructions.*

### Amending Your Fuel Tax Credit

Generally, you may **not** amend a previously filed Form 4136 to add to amounts already claimed. Get **Pub. 378**, Fuel Tax Credits and Refunds, for rules explaining when you may amend your income tax return to claim other fuel tax credits.

### Recordkeeping

You must keep records to support any credits claimed on this return for at least 3 years from the date the return is due or filed, whichever is later.

### Reporting Fuel Tax Credit in Income

You must include in your gross income the amount of the credit from line 9 if you took a deduction on your tax return for the taxes paid and that deduction reduced your tax liability.

### Additional Information

- **Form 8849**, Claim for Refund of Excise Taxes, may be used to claim a periodic refund of excise taxes instead of waiting to claim a credit on Form 4136.
- **Pub. 378**, Fuel Tax Credits and Refunds, includes definitions and additional excise tax rules.
- **Pub. 225**, Farmer's Tax Guide, also includes information on credits for Federal tax paid on fuels.

### Specific Instructions

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

Complete and attach all information requested for each claim you make. Generally, you must enter the number (when requested) from the **Type of Use Table**, the number of

gallons, and the amount of credit. If you need more space for any line (for example, for more types of use), prepare a continuation sheet using the same format as the line.

**Amount of credit.** For lines 1 through 7, multiply the rate by the number of gallons. For line 8, multiply the rate by the number of gallons of gasoline. Enter the combined result as indicated by the brackets in the amount of credit column including amounts on any continuation sheets.

### Type of Use Table

The following table lists the nontaxable uses for which you may claim a credit for taxes paid on fuels. You must enter the number from the table in the **Type of use** column.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use)
3	Export
4	In a boat engaged in commercial fishing
5	In an intercity or local bus
6	For diesel fuel in a qualified local bus
7	In a bus transporting students and employees of schools
8	For diesel fuel and kerosene used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing air ambulance uses
11	For aviation fuel used other than as a fuel in the propulsion engine of an aircraft

#### Line 1—Nontaxable Use of Gasoline and Gasohol

**Claimant.** The ultimate purchaser of the gasoline or gasohol is the only person eligible to make this claim.

**Allowable uses.** For line 1a, the gasoline must have been used during the period of the claim for a business use other than in a highway vehicle registered (or required to be registered) for highway use (Type of use 2). You cannot claim a credit for personal use of the fuel.

For line 1b, the gasoline must have been used during the period of the claim on a farm for farming purposes (Type of use 1). You cannot claim a credit for personal use of the fuel.

For line 1c, the gasoline must have been used during the period of the claim for one or more of the following uses from the **Type of Use Table: 3, 4, 5, and 7.**

For lines 1d-1f, the gasohol must have been used during the period of the claim for one or more of the following uses from the **Type of Use Table: 1, 2, 3, 4, 5, and 7.**

#### Line 2—Nontaxable Use of Aviation Gasoline

**Claimant.** The ultimate purchaser of the aviation gasoline is the only person eligible to make this claim.

**Allowable uses.** For line 2b, the aviation gasoline must have been used during the period of the claim for one or more of the following uses from the **Type of Use Table: 1, 3, 9, and 10.**

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

**Note:** *Applies to kerosene taxed beginning July 1, 1998.*

**Claimant.** The ultimate purchaser of the fuel is the only person eligible to make this claim.

**Caution:** Line 3 cannot be used to make a claim 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.

**Allowable uses.** For line 3a, the fuel must have been used during the period of the claim for one or more of the following uses from the **Type of Use Table: 2, 3, 6, 7, and 8**. No. 8 includes use as heating oil and use in a boat.

**Kerosene uses.** Report each kerosene type of use separately on line 3a. Write a "K" in the space to the left of column (a), and the number of gallons of kerosene in column (c). If more than two uses, attach a continuation sheet.



*You may claim a credit for the tax on undyed kerosene you purchased (other than from a blocked pump) after June 30, 1998, and used in your home before January 1, 1999, for heating, lighting, or cooking. You may make a claim for fuel used in 1999 on your 1999 income tax return.*

To claim the credit on line 3a for home use:

1. Enter **K** in the space to the left of col. (a).
2. Enter **8** in col. (a).
3. Enter the number of gallons of kerosene in col. (c).
4. Multiply the gallons in col. (c) by \$.244. Enter the result in col. (d).
5. If this is the only fuel tax credit you are claiming, enter the amount from col. (d) on:
  - Line 9 of Form 4136, and
  - Line 63 of Form 1040. Also, check box b on line 63.

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

**Claimant.** The ultimate purchaser of the aviation fuel is the only person eligible to make this claim.

**Allowable uses.** For line 4b, the aviation fuel must have been used during the period of the claim for one or more of the following uses from the **Type of Use Table: 1, 3, 9, 10, and 11**.

#### Line 5—Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

**Claimant.** The registered ultimate vendor of the diesel fuel is the only person eligible to make this claim.

**Allowable sales.** The fuel must have been sold during the period of the claim for:

- Use on a farm for farming purposes, or
- Use by a state or local government (including essential governmental use by an Indian tribal government).

**Information to be submitted.** Attach a separate sheet with the name and TIN of each farmer, custom harvester, or governmental unit to whom the diesel fuel was sold and the number of gallons sold to each.

#### Line 6—Sales by Registered Ultimate Vendors of Undyed Kerosene

**Note:** Applies to kerosene taxed beginning July 1, 1998.

**Claimant.** The registered ultimate vendor of the kerosene is the only person eligible to make this claim.

**Allowable sales.** The fuel must have been sold during the period of the claim:

- For use on a farm for farming purposes,

- For use by a state or local government (including essential governmental use by an Indian tribal government), or
- From a blocked pump. A separate **UP** registration number must be entered for these sales on line 6. If you do not have a UP registration number, you cannot make this claim. Get **Form 637**, Application for Registration (For Certain Excise Tax Activities), to apply for one. See your income tax return instructions for information on how to order tax forms.

**Information to be submitted.** For lines 6a and 6b, attach a separate sheet with the name and TIN of each farmer, custom harvester, or governmental unit to whom the kerosene was sold and the number of gallons sold to each.

#### Line 7—Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses

**Claimant.** The ultimate purchaser of the LPG (such as propane or butane) is the only person eligible to make this claim.

**Allowable uses.** For line 7a, the LPG must have been used during the period of the claim in an intercity or local bus (Type of use 5).

For line 7b, the LPG must have been used during the period of the claim in a qualified local bus or a bus transporting students and employees of schools (Type of use 7).

#### Line 8—Gasohol Blending

**Claimant.** The person that produced the gasohol is the only person eligible to make this claim.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. 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. Subtitle F, Procedure and Administration, of the Internal Revenue Code allows for abatements, credits, and refunds on taxes imposed under Subtitle D, Miscellaneous Excise Taxes. This form is used to determine the amount of the credit that is due to you. Section 6109 requires you to provide your taxpayer identification number (SSN, EIN, or ITIN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws.

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 15 hr., 46 min.; **Learning about the law or the form**, 18 min.; **Preparing and sending the form to the IRS**, 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service at the address listed in the instructions of the tax return with which this form is filed.

