

**Credit for Federal Tax Paid on Fuels**

▶ See the separate instructions.  
▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline** Note. CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Off-highway business use			}	\$	362
b Use on a farm for farming purposes					
c Other nontaxable use (see <b>Caution</b> above line 1)					
d Exported					411

**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)				\$	354
b Other nontaxable use (see <b>Caution</b> above line 1)					324
c Exported					412
d LUST tax on aviation fuels used in foreign trade					433

\*See instructions for possible rate changes.

**3 Nontaxable Use of Undyed Diesel Fuel**

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 an explanation and check here

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use			}	\$	360
b Use on a farm for farming purposes					
c Use in trains					
d Use in certain intercity and local buses (see <b>Caution</b> above line 1)					350
e Exported					413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

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 an explanation and check here

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use taxed at \$.244			}	\$	346
b Use on a farm for farming purposes					
c Use in certain intercity and local buses (see <b>Caution</b> above line 1)					
d Exported					414
e Nontaxable use taxed at \$.044					377
f Nontaxable use taxed at \$.219					369

**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244			\$	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*				355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244				346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219*				369
<b>e</b>	LUST tax on aviation fuels used in foreign trade				433

\*See instructions for possible rate changes.

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

**Registration No. ▶**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. 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 an explanation and check here

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use by a state or local government		\$	360
<b>b</b>	Use in certain intercity and local buses			350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

**Registration No. ▶**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. 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 an explanation and check here

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use by a state or local government	}	\$	346
<b>b</b>	Sales from a blocked pump			
<b>c</b>	Use in certain intercity and local buses			347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**

**Registration No. ▶**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(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) taxed at \$.219*			\$	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244				417
<b>c</b>	Nonexempt use in noncommercial aviation				418
<b>d</b>	Other nontaxable uses taxed at \$.244				346
<b>e</b>	Other nontaxable uses taxed at \$.219*				369
<b>f</b>	LUST tax on aviation fuels used in foreign trade				433

\*See instructions for possible rate changes.

**9 Alcohol Fuel Mixture Credit****Registration No. ►**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
<b>a</b> Alcohol fuel mixtures containing ethanol			\$	393
<b>b</b> Alcohol fuel mixtures containing alcohol (other than ethanol)				394

**10 Biodiesel or Renewable Diesel Mixture Credit****Registration No. ►**

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
<b>a</b> Biodiesel (other than agri-biodiesel) mixtures			\$	388
<b>b</b> Agri-biodiesel mixtures				390
<b>c</b> Renewable diesel mixtures				307

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)				\$	419
<b>b</b> "P Series" fuels					420
<b>c</b> Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)					421
<b>d</b> Liquefied hydrogen					422
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process					423
<b>f</b> Liquid fuel derived from biomass					424
<b>g</b> Liquefied natural gas (LNG)					425
<b>h</b> Liquefied gas derived from biomass					435

**12 Alternative Fuel Credit and Alternative Fuel Mixture Credit****Registration No. ►**

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)			\$	426
<b>b</b> "P Series" fuels				427
<b>c</b> Compressed natural gas (CNG) (GGE = 121 cu. ft.)				428
<b>d</b> Liquefied hydrogen				429
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				430
<b>f</b> Liquid fuel derived from biomass				431
<b>g</b> Liquefied natural gas (LNG)				432
<b>h</b> Liquefied gas derived from biomass				436
<b>i</b> Compressed gas derived from biomass (GGE = 121 cu. ft.)				437

**13 Registered Credit Card Issuers**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government			\$	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government				346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219*				369

\*See instructions for possible rate changes.

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use				\$	309
<b>b</b> Exported					306

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$	415
<b>b</b> Exported dyed kerosene				416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

17 \$