

Department of the Treasury  
Internal Revenue Service

▶ See the Instructions on page 3.  
▶ 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 or Schedule C (Form 720).  
● Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C, line 11 (Form 720) to make these claims.

**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	}	\$	362
b	Use of gasoline on a farm for farming purposes	.184			
c	Other nontaxable use of gasoline	.184			
		.184			
d	10% gasohol	.132		\$	359
e	7.7% gasohol	.14396			375
f	5.7% gasohol	.15436			376

**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		\$	354
b	Other nontaxable use	.194	}		324
		.194			

**3 Nontaxable Use of Undyed Diesel Fuel**

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

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

**Caution:** Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$ .244	}	\$	360
		.244			
b	Use in trains	.20			353
c	Use in certain intercity and local buses	.17			350

**4 Nontaxable Use of Undyed Kerosene**

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

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

**Caution:** Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
	Nontaxable use	\$ .244	}	\$	346
		.244			

<b>5 Nontaxable Use of Aviation Fuel</b>					
	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .175		\$	355
b	Other nontaxable use	.219			369
c	Other nontaxable uses	.044			377

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

Claimant sold the diesel 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. See the instructions for additional information to be submitted.

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	}	\$	360
b	Use by a state or local government	.244			

**7 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 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted.

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	}	\$	346
b	Use by a state or local government	.244			
c	Sales from a blocked pump	.244			

**8 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		\$	352
b	Use in qualified local buses or school buses	.136			361

**9 Gasohol Blending**

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's 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	\$ .03734		\$	356
b	7.7% gasohol	.02804			357
c	5.7% gasohol	.02031			363

**10 Total income tax credit claimed.** Add lines 1 through 9, column (d). Enter here and on Form 1040, line 69 (also check box b on line 69); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ► **10** \$

## Instructions for Form 4136

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 4136 to claim a credit for certain nontaxable uses (or sales) of fuel during the income tax year. However, you may use Form 8849, Claim for Refund of Excise Taxes, to claim a periodic refund instead of waiting to claim an annual credit on Form 4136.

**Partnerships.** Partnerships (other than electing large partnerships) cannot file this form. Instead, they must include a statement on Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., showing the allocation to each partner specifying the number of gallons of each fuel used during the tax year, the applicable credit per gallon, the nontaxable use or sale, and any additional information required to be submitted.

### Additional Information

- Publication 378, Fuel Tax Credits and Refunds, has more information on nontaxable uses and the definitions of terms such as gasohol blending, ultimate vendor, and blocked pump.
- Publication 225, Farmer's Tax Guide, also includes information on credits for the Federal excise tax on fuels.

### 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.

### Including the Fuel Tax Credit in Income

You must include in your gross income the amount of the credit from line 10 if you took a deduction on your tax return that included the amount of the taxes and that deduction reduced your income tax liability. See Pub. 378 for more information.

### Specific Instructions

Complete all information requested for each claim you make. 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 separate sheet using the same format as the line.

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.

**Caution:** To make an ultimate vendor claim on lines 6 and 7, you are required to have a **UV** registration number (or **UP** registration number, in the case of kerosene sales from a blocked pump). If you do not have a registration number, you cannot make a claim at this time. Use 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 forms.

**Amount of credit.** For lines 1 through 8, multiply the rate by the number of gallons. For line 9, multiply the rate by the number of gallons of gasoline. Enter the result (or the combined result as indicated by the brackets) in the amount of credit column. Include amounts from any separate sheets.

### Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the *Type of use* column on Form 4136.

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 certain intercity and local buses
6	For diesel fuel in a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
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.** A claim cannot be made for personal use of any fuel on line 1. Also, for lines 1a and 1c–1f, a claim cannot be made for any use in a motorboat, other than commercial fishing.

For line 1a, the gasoline must have been used during the income tax year for a business use other than in a highway vehicle registered (or required to be registered) for highway use (Type of use 2).

For line 1b, the gasoline must have been used during the income tax year on a farm for farming purposes (Type of use 1).

For line 1c, the gasoline must have been used during the income tax year for types of use 3, 4, 5, or 7.

For lines 1d–1f, the gasohol must have been used during the income tax year for types of use 1, 2, 3, 4, 5, or 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 income tax year for types of use 1, 3, 9, or 10.

### Line 3. Nontaxable Use of Undyed Diesel Fuel

**Caution:** Line 3 cannot be used to make a claim for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).

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

**Allowable uses.** For line 3a, the diesel fuel must have been used during the income tax year for types of use 2, 3, 6, 7, or 8. No. 8 includes use as heating oil and use in a boat.

### Line 4. Nontaxable Use of Undyed Kerosene

**Caution:** Line 4 cannot be used to make a claim for kerosene used on a farm for farming purposes or sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).

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

**Allowable uses.** For line 4, the kerosene must have been used during the income tax year for types of use 2, 3, 7, or 8. No. 8 includes use as heating oil and use in a boat.



You may claim a credit for the tax on undyed kerosene you purchased (other than from a blocked pump) and used in your home during 2004 for heating, lighting, or cooking.

To claim the credit on line 4 for home use:

1. Enter 8 in col. (a).
2. Enter the number of gallons of kerosene in col. (c).
3. Multiply the gallons in col. (c) by \$.244. Enter the result in col. (d).
4. If this is the only fuel tax credit you are claiming, enter the amount from col. (d) on:
  - a. Line 10 of Form 4136, and
  - b. Line 69 of Form 1040. Also, check box b on line 69.

### Line 5. Nontaxable Use of Aviation Fuel

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

**Allowable uses.** For lines 5b and 5c, aviation fuel taxed at a rate of 21.9 cents a gallon, or at a reduced rate of 4.4 cents a gallon, must have been used during the income tax year for types of use 1, 3, 9, 10, or 11.

### Line 6. 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. Write your **UV** registration number on the entry line. See the *Caution* under Specific Instructions on page 3.

**Allowable sales.** The fuel must have been sold during the income tax year:

- For use on a farm for farming purposes or
- For use by a state or local government (including essential government 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 7. Sales by Registered Ultimate Vendors of Undyed Kerosene

**Claimant.** The registered ultimate vendor of the kerosene is the only person eligible to make this claim. Write your **UV** registration number on the entry line if you are making a claim on line 7a or 7b. For a claim on line 7c, write your **UP** registration number on the entry line. See the *Caution* under Specific Instructions on page 3.

**Allowable sales.** The fuel must have been sold during the income tax year:

- For use on a farm for farming purposes,
- For use by a state or local government (including essential government use by an Indian tribal government), or
- From a blocked pump.

**Information to be submitted.** For lines 7a and 7b, 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 8. 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.

### Line 9. Gasohol Blending

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

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**Paperwork Reduction Act Notice.** We ask for the information on Form 4136 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.

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 19 hr., 46 min.; **Learning about the law or the form**, 6 min.; **Preparing and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4136 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 Form 4136 is filed.

