

**Form 4136**

**Credit for Federal Tax Paid on Fuels**

OMB No. 1545-0162

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form4136](http://www.irs.gov/Form4136) for instructions and the latest information.

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Department of the Treasury **Internal Revenue Service** [www.irs.gov](http://www.irs.gov)



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# Credit for Federal Tax Paid on Fuels

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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 or 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 or 14), claimant certifies that a certificate has not been provided to the credit card issuer.

## 1 Nontaxable Use of Gasoline

**Note:** CRN is the credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Off-highway business use	\$ .183	}	\$	362
<b>b</b>	Use on a farm for farming purposes	.183			
<b>c</b>	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
<b>d</b>	Exported	.184			411

## 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		\$	354
<b>b</b>	Other nontaxable use (see <b>Caution</b> above line 1)	.193			324
<b>c</b>	Exported	.194			412
<b>d</b>	LUST tax on aviation fuels used in foreign trade	.001			433

### 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	\$ .243	}	\$	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			353
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			350
e	Exported	.244			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	\$ .243	}	\$	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			347
d	Exported	.244			414
e	Nontaxable use taxed at \$.044	.043			377
f	Nontaxable use taxed at \$.219	.218			369

**5 Kerosene Used in Aviation**

	(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	\$ .200		\$	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219	.218			369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	.001			433

**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	\$ .243	\$	360
<b>b</b>	Use in certain intercity and local buses	.17		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	\$ .243	}	\$	346
<b>b</b> Sales from a blocked pump	.243			
<b>c</b> Use in certain intercity and local buses	.17			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		\$ .175		\$	355
<b>b</b> Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
<b>c</b> Nonexempt use in noncommercial aviation		.025			418
<b>d</b> Other nontaxable uses taxed at \$.244		.243			346
<b>e</b> Other nontaxable uses taxed at \$.219		.218			369
<b>f</b> LUST tax on aviation fuels used in foreign trade		.001			433

9 Reserved for future use		Registration No.			
		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a	Reserved for future use			\$	
b	Reserved for future use				

**10 Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel Mixture Credit** **Registration No.**

**Biodiesel or renewable diesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel or renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA’s registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA’s registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS.

**Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) is not derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass, (iii) is not derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

		(b) Rate	(c) Number of gallons sold or used	(d) Amount of credit	(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	\$1.00		\$	388
b	Agri-biodiesel mixtures	1.00			390
c	Renewable diesel mixtures	1.00			307
d	Sustainable aviation fuel mixtures (see instructions)				440

## 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 or diesel gallon equivalents	(d) Amount of credit	(e) CRN
<b>a</b>	Liquefied petroleum gas (LPG) (see instructions)	\$ .183		\$	419
<b>b</b>	“P Series” fuels	.183			420
<b>c</b>	Compressed natural gas (CNG) (see instructions)	.183			421
<b>d</b>	Liquefied hydrogen	.183			422
<b>e</b>	Fischer-Tropsch process liquid fuel from coal (including peat)	.243			423
<b>f</b>	Liquid fuel derived from biomass	.243			424
<b>g</b>	Liquefied natural gas (LNG) (see instructions)	.243			425
<b>h</b>	Liquefied gas derived from biomass	.183			435

<b>12 Alternative Fuel Credit</b>		<b>Registration No.</b>			
	<b>(b) Rate</b>	<b>(c) Gallons, or gasoline or diesel gallon equivalents</b>	<b>(d) Amount of credit</b>		<b>(e) CRN</b>
<b>a</b> Liquefied petroleum gas (LPG) (see instructions)	\$ .50		\$		426
<b>b</b> "P Series" fuels	.50				427
<b>c</b> Compressed natural gas (CNG) (see instructions)	.50				428
<b>d</b> Reserved for future use					
<b>e</b> Fischer-Tropsch process liquid fuel from coal (including peat)	.50				430
<b>f</b> Liquid fuel derived from biomass	.50				431
<b>g</b> Liquefied natural gas (LNG) (see instructions)	.50				432
<b>h</b> Liquefied gas derived from biomass	.50				436
<b>i</b> Compressed gas derived from biomass	.50				437

  

<b>13 Registered Credit Card Issuers</b>		<b>Registration No.</b>			
	<b>(b) Rate</b>	<b>(c) Gallons</b>	<b>(d) Amount of credit</b>		<b>(e) CRN</b>
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$		360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243				346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218				369

**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		\$ .197		\$	309
<b>b</b>	Exported		.198			306

**15 Diesel-Water Fuel Emulsion Blending**

**Registration No.**

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
	Blender credit	\$ .046		\$	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	\$ .001		\$	415
<b>b</b>	Exported dyed kerosene	.001			416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 24c; Form 1041, Schedule G, line 17; or the proper line of other returns . . . . .

<b>17</b>	\$			
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