

Form **843**

(Rev. June 1993)

Department of the Treasury  
Internal Revenue Service

# Child Refund

© See separate instructions.

OMB No. 1545-0024  
Expires 6-30-96

If your claim is for an overpayment of income taxes, DO NOT use Form 843. (See instructions.)  
Use Form 843 ONLY if your claim involves one of the taxes shown on lines 3a, 6, 7, or 8, or a refund or abatement of interest, penalties, or additions to tax on line 4a.

Please type or print	Name of claimant	
	Address (number, street, and room or suite no.)	Spouse's social security number
	City or town, state, and ZIP code	
		Daytime telephone number  (      )

**6 Gasoline Wholesale Distributors**

Claimant bought gasoline or a gasohol mixture at a price that included the excise tax and (a) sold it directly to a state or local government for its exclusive use, (b) sold it directly to a nonprofit educational organization for its exclusive use, (c) used or sold it as supplies for vessels or aircraft, or (d) sold it for export. Claimant qualifies as a gasoline wholesale distributor, sold the fuel at a tax-excluded price, and obtained a certificate of ultimate purchase or proof of export from the buyer.

CRN	Type of tax	Rate	Gallons of fuel	Amount
301	Gasoline	\$.141*		
312	Gasohol containing at least 10% alcohol	.087*		
312	Gasohol containing at least 7.7% alcohol but less than 10% alcohol	.0994**		
312	Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol	.1102**		

**7 Gasohol Blenders (See instructions.)**

Claimant bought gasoline taxed at the full rate (\$.141\*) and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business.

CRN	Percentage of alcohol in the mixture	Rate	Gallons of gasoline	Amount
302	At least 10% alcohol	\$.0444*		
302	At least 7.7% alcohol but less than 10% alcohol	.0333**		
302	At least 5.7% alcohol but less than 7.7% alcohol	.0242**		

**8 Off-Highway Business Use of Gasoline**

Claimant bought gasoline at a price that included the excise tax and used that gasoline for an off-highway business use.

CRN	Exempt use	Rate	Gallons	Amount
301	Gasoline, off-highway business use	\$.141*		

\* The rates shown are effective after November 30, 1990.

\*\* The rates shown are effective after December 31, 1992.