**SCHEDULE A (Form 4136)**

(December 2025)

Department of the Treasury
Internal Revenue Service

# Business Activity Report for Credit for Federal Tax Paid on Fuels

**Attach to your Form 4136.**

OMB No. 1545-0074

Name (as shown on your income tax return) | **Taxpayer identification number**

Business name (if applicable) | EIN (if applicable) | Principal Business Activity Code

Enter the information for the equipment for which most of the fuel was used for this business. See instructions.

**(i)** Make _____ **(ii)** Model _____

**(iii)** Type of equipment

**Caution:**

The person(s) signing the return with which this form is filed are declaring, under penalty of perjury, that the return and accompanying schedules, statements, and any other attachments are true, correct, and complete to the best of the signer's knowledge and belief. That declaration includes all amounts reported and all credits claimed on this form. It also includes certifying that all the statements for certain lines below are true as well.

You have the name and address of the person who sold the fuel to you and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, you haven't waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), a certificate hasn't been provided to the credit card issuer. For type of use 2, the equipment or vehicle used wasn't a highway vehicle, which generally means that it wasn't registered or required to be registered for use on public highways.

## 1 Nontaxable Use of Gasoline

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

| | | (a) Type of use | (b) Rate | (c) Qualified gallons | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|---|
| **a** | Off-highway business use | 2 | $.183 | | | | |
| **b** | Use on a farm for farming purposes | 1 | .183 | | | | 362 |
| **c** | Other nontaxable use (see **Caution** above line 1) | | .183 | | $ | $ | |
| **d** | Exported | 3 | .184 | | | | 411 |

## 2 Nontaxable Use of Aviation Gasoline

| | | (a) Type of use | (b) Rate | (c) Qualified gallons | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|---|
| **a** | Use in commercial aviation (other than foreign trade) | | $.15 | | $ | $ | 354 |
| **b** | Other nontaxable use (see **Caution** above line 1) | | .193 | | | | 324 |
| **c** | Exported | 3 | .194 | | | | 412 |
| **d** | LUST tax on aviation fuels used in foreign trade | 9 | .001 | | | | 433 |

## 3 Nontaxable Use of Undyed Diesel Fuel

**You certify the following.** 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) Qualified gallons | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|---|
| **a** | Nontaxable use | | $.243 | | | | |
| **b** | Use on a farm for farming purposes | 1 | .243 | | $ | $ | 360 |
| **c** | Use in trains | | .243 | | | | 353 |
| **d** | Use in certain intercity and local buses (see **Caution** above line 1) | | .17 | | | | 350 |
| **e** | Exported | 3 | .244 | | | | 413 |

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

**You certify the following.** 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) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|---|
| **a** | Nontaxable use taxed at $.244 | | $.243 | | | | |
| **b** | Use on a farm for farming purposes | 1 | .243 | | $ | $ | 346 |
| **c** | Use in certain intercity and local buses (see **Caution** above line 1) | | .17 | | | | 347 |
| **d** | Exported | 3 | .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) Qualified gallons | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|---|
| a | Kerosene used in commercial aviation (other than foreign trade) taxed at $.244 | | $.200 | | $ | $ | 417 |
| b | Kerosene used in commercial aviation (other than foreign trade) taxed at $.219 | | .175 | | | | 355 |
| c | Nontaxable use (other than use by state or local government) taxed at $.244 | | .243 | | | | 346 |
| d | Nontaxable use (other than use by state or local government) taxed at $.219 | | .218 | | | | 369 |
| e | LUST tax on aviation fuels used in foreign trade | 9 | .001 | | | | 433 |

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

**Registration No.** _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

**You certify the following.** You sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the diesel fuel didn't 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) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|
| a | Use by a state or local government | $.243 | | $ | $ | 360 |
| 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.** _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

**You certify the following.** You sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the kerosene didn't 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) Qualified gallons | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|
| a | Use by a state or local government | $.243 | | | | |
| b | Sales from a blocked pump | .243 | | $ | $ | 346 |
| c | Use in certain intercity and local buses | .17 | | | | 347 |

## 8 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation

**Registration No.** _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

**You certify the following.** You sold the kerosene for use in aviation at a tax-excluded price and you haven't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or you've 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) Qualified gallons | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|---|
| a | Use in commercial aviation (other than foreign trade) taxed at $.219 | | $.175 | | $ | $ | 355 |
| b | Use in commercial aviation (other than foreign trade) taxed at $.244 | | .200 | | | | 417 |
| c | Nonexempt use in noncommercial aviation | | .025 | | | | 418 |
| d | Other nontaxable uses taxed at $.244 | | .243 | | | | 346 |
| e | Other nontaxable uses taxed at $.219 | | .218 | | | | 369 |
| f | LUST tax on aviation fuels used in foreign trade | 9 | .001 | | | | 433 |

**9 Reserved for future use**

**10 Reserved for future use**

| | | (b) Rate | (c) Number of gallons sold or used | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|
| a | Reserved for future use | | | $ | $ | |
| b | Reserved for future use | | | | | |
| c | Reserved for future use | | | | | |
| d | Reserved for future use | | | | | |

**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) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|---|
| a | Liquefied petroleum gas (LPG) (see instructions) | | $.183 | | $ | $ | 419 |
| b | "P Series" fuels | | .183 | | | | 420 |
| c | Compressed natural gas (CNG) (see instructions) | | .183 | | | | 421 |
| d | Liquefied hydrogen | | .183 | | | | 422 |
| e | Fischer-Tropsch process liquid fuel from coal (including peat) | | .243 | | | | 423 |
| f | Liquid fuel derived from biomass | | .243 | | | | 424 |
| g | Liquefied natural gas (LNG) (see instructions) | | .243 | | | | 425 |
| h | Liquefied gas derived from biomass | | .183 | | | | 435 |

**12 Reserved for future use**

| | | (b) Rate | (c) Gallons, or gasoline or diesel gallon equivalents | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|
| a | Reserved for future use | | | $ | $ | |
| b | Reserved for future use | | | | | |
| c | Reserved for future use | | | | | |
| d | Reserved for future use | | | | | |
| e | Reserved for future use | | | | | |
| f | Reserved for future use | | | | | |
| g | Reserved for future use | | | | | |
| h | Reserved for future use | | | | | |
| i | Reserved for future use | | | | | |

**13 Registered Credit Card Issuers** **Registration No.** _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

| | | (b) Rate | (c) Qualified gallons | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|
| a | Diesel fuel sold for the exclusive use of a state or local government | $.243 | | $ | $ | 360 |
| b | Kerosene sold for the exclusive use of a state or local government | .243 | | | | 346 |
| c | 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) Qualified gallons | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|---|
| a | Nontaxable use | | $.197 | | $ | $ | 309 |
| b | Exported | 3 | .198 | | | | 306 |

## 15 Diesel-Water Fuel Emulsion Blending

**Registration No.** _____

| | | (b) Rate | (c) Qualified gallons | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|
| a | Blender credit | $.046 | | $ | $ | 310 |

## 16 Exported Dyed Fuels and Exported Gasoline Blendstocks

| | | (b) Rate | (c) Qualified gallons | (d) Actual fuel cost from your records | (e) Amount of credit | (f) CRN |
|---|---|---|---|---|---|---|
| a | Exported dyed diesel fuel and exported gasoline blendstocks taxed at $.001 | $.001 | | $ | $ | 415 |
| b | Exported dyed kerosene | .001 | | | | 416 |

**17 Total income tax credit claimed.** Add lines 1 through 16, column (e) . . . . . **17** $