

**Credit for Federal Tax Paid on Fuels**  
(And Credit for Purchase of Diesel-Powered Highway Vehicles)

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach this form to your income tax return.**

Name (as shown on your income tax return)	Social security or employer identification number
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**Part I Diesel-Powered Highway Vehicle Credit**

	(a) Number of vehicles	(b) Credit per vehicle	(c) Credit (col. (a) × col. (b))		CRN
1 Diesel-powered cars . . . . .	1	\$102.00	\$		
2 Diesel-powered light trucks and vans . . . . .	2	198.00			
3 Total diesel-powered highway vehicle credit. Add lines 1 and 2, column (c) . . . ▶	3		\$		318

**Part II Fuel Tax Credit**

**Caution:** If you claimed any fuel tax refunds on **Form 8849, Claim for Refund of Excise Taxes, Form 843, Claim for Refund and Request for Abatement, or Schedule C (Form 720), Adjustments and Claims**, you cannot claim those amounts as credits on Form 4136.

**4 Nontaxable Use of Gasoline** (See instructions.)

	Rate	Gallons	Amount of credit		CRN
a Off-highway business use	\$.184	}			301
b Use on a farm for farming purposes	.184				
c Other nontaxable use (specify) ▶	.184				

**5 Nontaxable Use of Gasohol** (See instructions.)

	Rate	Gallons	Amount of credit		CRN
a Gasohol containing at least 10% alcohol	\$.13	}			312
b Gasohol containing at least 7.7% alcohol but less than 10% alcohol	.1424				
c Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol	.1532				

**6 Nontaxable Use of Undyed Diesel Fuel** (except for use on a farm for farming purposes or for the exclusive use of a state or local government) **and Sales by Registered Ultimate Vendors of Diesel Fuel** (See instructions.)

**Lines 6a, b, and c:** Claimant bought undyed diesel fuel, certifies that the diesel fuel did not contain visible evidence of dye, and used that diesel fuel for a nontaxable use.

	Rate	Gallons	Amount of credit		CRN
a Heating oil	\$.244	}			303
b Off-highway business use	.244				
c Other nontaxable use (specify) ▶	.244				
<b>Line 6d:</b> Claimant sold undyed diesel fuel (a) to a state or local government for its exclusive use or (b) for use by the buyer on a farm for farming purposes. Claimant is a registered ultimate vendor, sold the fuel at a tax-excluded price, certifies that the diesel fuel did not contain visible evidence of dye, and obtained the required certificate from the buyer, and has no reason to believe any of the information in the certificate is false.					
d Registered ultimate vendors	.244				

**7 Nontaxable Use of Other Fuels**

	Rate	Gallons	Amount of credit	CRN
a Special motor fuel (other than LPG)	\$.184	}		304
b Liquified petroleum gas (LPG)	.183			
c LPG used in intercity or local buses	.109			
d Compressed natural gas (credit rate per thousand cubic feet)	.4854			

**8 Gasoline Used in Aviation**

	Rate	Gallons	Amount of credit	CRN
a Used in foreign trade, on a farm, or in certain helicopters	\$.184	}		307
b Used in commercial aviation (other than foreign trade)	.183			

**9 Aviation Fuel (other than gasoline)**

	Rate	Gallons	Amount of credit	CRN
a Used in foreign trade, on a farm, or in certain helicopters	\$.219	}		310
b Used in commercial aviation (other than foreign trade)	.218			

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

Claimant bought gasoline taxed at the full rate (\$.184) and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business.

Percentage of alcohol in the gasohol	Rate	Gallons of gasoline	Amount of credit	CRN
a At least 10% alcohol	\$.0396	}		302
b At least 7.7% alcohol but less than 10% alcohol	.0298			
c At least 5.7% alcohol but less than 7.7% alcohol	.0216			

**11 Train and Intercity and Local Bus Use of Undyed Diesel Fuel (See instructions.)**

Claimant bought undyed diesel fuel, certifies that the diesel fuel did not contain visible evidence of dye, and used the diesel fuel in an engine that propels a diesel-powered train or an automobile bus.

	Rate	Gallons	Amount of credit	CRN
a Diesel-powered trains	\$.175	}		305
b Certain intercity and local buses	.17			

<b>12</b> Total fuel tax credit. Add lines 4–11. . . . . ▶	<b>12</b>	\$		
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**Part III Total Income Tax Credit**

<b>13</b> Total income tax credit claimed (add lines 3 and 12). Enter here and on Form 1040, line 59 (also check box b on line 59); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns . . . . ▶	<b>13</b>	\$		
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**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . . 10 hr., 12 min.

**Preparing and sending the form to the IRS** . . . . 10 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

## General Instructions

**Purpose of Form.**—Form 4136 is used by individuals, estates, trusts, or corporations to claim credit for Federal excise tax paid on fuels and to claim the credit for diesel-powered highway vehicles. (Partnerships cannot file this form; instead, they must attach a statement to **Form 1065**, U.S. Partnership Return of Income, showing the number of gallons of fuel allocated to each partner and the applicable tax rates.)

**Requirements.**—To claim a credit you must (1) use the fuel for a purpose listed in the **Type of Use Table**, (2) buy taxed fuel, and (3) not have requested or received a refund of the tax.

**Recordkeeping.**—Records must be kept 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 Fuel Tax Credit in Income.**—You must include the amount of the credit from line 12, Part II, in your gross income if you took a deduction on your tax return for the taxes paid and that deduction reduced your tax liability.

**Additional Information.**—Get **Form 8849**, Claim for Refund of Excise Taxes, to claim a quarterly refund of excise taxes instead of claiming credit on Form 4136. Get **Pub. 378**, Fuel Tax Credits and Refunds, for definitions and additional excise tax rules. **Pub. 225**, Farmer's Tax Guide, and **Pub. 510**, Excise Taxes for 1995, also contain information on the credit for Federal tax on fuels. You can get these items by calling 1-800-TAX-FORM (1-800-829-3676).

## Specific Instructions

### Part I

**Diesel-Powered Highway Vehicle.**—If you bought a diesel-powered highway vehicle during the year for a use other than resale and you are the first purchaser, you may claim a one-time credit of \$102 for an automobile and \$198 for a light truck or van. The vehicle must be a diesel-powered highway vehicle that has at least four wheels, has a gross vehicle weight rating of 10,000 pounds or less, and is registered under the laws of any state for highway use in the United States. If you claim the credit for diesel-powered vehicles, you must reduce the depreciable basis of the vehicle by the credit claimed.

**Lines 1 and 2, column (a).**—Enter on line 1 the number of diesel-powered cars you purchased this year. Enter on line 2 the number of diesel-powered light trucks and vans.

### Part II

#### Type of Use Table

This table lists the uses for which you may claim a credit for taxes paid on fuels. You must write in the number for the type of use on lines 4c and 6c. See Pub. 378 for definitions of these uses.

1. Use on a farm for farming purposes.
2. Business use other than in a vehicle registered (or required to be registered) for highway use.
3. Export. Proof of exportation must be attached.
4. Use in a boat in the business of commercial fishing.
5. Use of diesel fuel in a boat in (1) the business of transporting persons or property for compensation or hire or (2) any other trade or business, except an activity of a type generally considered to be entertainment, amusement, or recreation.
6. Use in an intercity or local bus.
7. Use of diesel fuel in a qualified local bus, which is a local bus that has seating capacity of at least 20 adults (not including the driver) and is under contract by a state or local government to furnish (for compensation) intracity passenger land transportation that is available to the general public and is scheduled and along regular routes.
8. Use in a bus while the bus is transporting students or employees of schools.
9. Use of diesel fuel other than as a fuel in the propulsion engine of a diesel-powered highway vehicle, train, or boat. See line 6a to claim a credit for heating oil.

10. Use in foreign trade.

11. Use in commercial aviation.

12. Use in certain helicopters.

#### Line 4, Nontaxable Use of Gasoline

**4a. Off-highway business use.**—To claim this credit, you must have used the gasoline for a business use other than in a vehicle registered (or required to be registered) for highway use.

**4b. Use on a farm for farming purposes.**—To claim this credit, you must have used the gasoline on a farm for farming purposes. You cannot claim a credit for personal use of gasoline.

**4c. Other nontaxable uses of gasoline.**—You may claim a credit of 18.4 cents a gallon for gasoline used for uses **3, 4, 6, 8,** and **10** from the **Type of Use Table**. List the number for the type of use on line 4c. Also, see line 8 to claim a credit for gasoline used in aviation.

#### Line 5, Nontaxable Use of Gasohol

You may claim a credit for the tax included in the price of gasohol used for uses **1, 2, 3, 4, 6, 8,** and **10** from the **Type of Use Table**. The credit rate per gallon is based on the percentage of alcohol in the mixture. Also, see line 10 to claim a credit for gasoline blended to make gasohol.

#### Line 6, Nontaxable Use of Undyed Diesel Fuel and Sales by Registered Ultimate Vendors of Diesel Fuel

**CAUTION:** *A fuel credit cannot be claimed for any use of dyed diesel fuel and any nontaxable use of undyed diesel fuel for which a refund was claimed.*

All claims for nontaxable uses of diesel fuel on lines 6a, 6b, and 6c must include the following information:

1. The name, address, telephone number, and Taxpayer Identification Number (TIN) of the person(s) that sold diesel fuel to the claimant and the dates of purchase;
2. The seller's statement that the diesel fuel did not contain visible evidence of dye; and
3. Proof of exportation if the fuel was exported.

**6a. Heating oil.**—You may claim a credit of 24.4 cents a gallon for undyed diesel fuel that is used as heating oil.

**6b. Off-highway business use of undyed diesel fuel.**—To claim this credit, you must have used the diesel fuel for a business use other than in a vehicle registered (or required to be registered) for highway use.

**6c. Other nontaxable use of undyed diesel fuel.**—You may claim a credit of 24.4 cents a gallon for undyed diesel fuel used for uses **3, 4, 5, 7, 8, and 9** from the **Type of Use Table**. List the type of use on line 6c. Also, see line 11 to claim a credit for undyed diesel fuel used in certain intercity or local buses or diesel-powered trains.

**6d. Registered Ultimate Vendors.**—

**CAUTION:** *You must be registered with the IRS as an “ultimate vendor” or registered as a producer of diesel fuel to claim this credit. You cannot claim a credit for any amounts claimed as a refund on Form 8849 or Form 843.*

Each claim for credit by a registered ultimate vendor must include the following information:

1. A copy of the claimant’s registration letter or certificate of registry;
2. The name, address, telephone number, and employer identification number (EIN) of each person that sold diesel fuel to the claimant and the date of purchase; and
3. The name, address, telephone number and TIN of each farmer, custom harvester, or governmental unit that bought undyed diesel fuel and the number of gallons that the claimant sold to each.

**Line 7, Nontaxable Use of Other Fuels**

**7a, b, and c. Special motor fuel.**—Special motor fuel generally may be bought for nontaxable purposes at a price that does not include the excise tax. However, if you bought taxed special motor fuel, you may claim a credit on line 7a of 18.4 cents a gallon for the tax included in the price of special motor fuel used for uses **1, 2, 3, 4, 7, or 8** from the **Type of Use Table**. The credit rate on line 7b is 18.3 cents a gallon for these uses of liquefied petroleum gas (LPG). The credit rate on line 7c is 10.9 cents for LPG used in intercity or local buses.

**7d. Compressed natural gas.**—

Compressed natural gas generally may be bought for nontaxable purposes at a price that does not include the excise tax. However, if you bought compressed natural gas at a price that included the tax, you may claim a credit of 48.54

cents per thousand cubic feet (MCF) for the tax included in the price of compressed natural gas used for uses **1, 2, 3, 4, 7, or 8** from the **Type of Use Table**.

**Line 8, Gasoline Used in Aviation**

**8a. Used in foreign trade, on a farm, or in certain helicopters.**—You may claim a credit of 18.4 cents a gallon for the tax included in the price of gasoline used in aviation for uses **1, 10, or 12** from the **Type of Use Table**. If you bought gasoline for use in aviation at a rate other than 18.4 cents a gallon, **attach an explanation** of the amount of credit you are claiming.

**8b. Used in commercial aviation.**—You may claim a credit of 18.3 cents a gallon for the tax included in the price of gasoline used in commercial aviation.

**Line 9, Aviation Fuel (other than gasoline)**

**9a. Used in foreign trade, on a farm, or in certain helicopters.**—Aviation fuel generally may be bought for nontaxable purposes at a price that does not include the excise tax. However, if you bought taxed aviation fuel, you may claim a credit of 21.9 cents a gallon for the tax included in the price of aviation fuel used for uses **1, 10, or 12** from the **Type of Use Table**.

**9b. Used in commercial aviation (other than foreign trade).**—Aviation fuel generally may be bought for use in commercial aviation at a price that only includes the LUST tax. However, if you bought aviation fuel taxed at the full rate, you may claim a credit of 21.8 cents a gallon for the tax included in the price of aviation fuel used for commercial aviation.

**Line 10, Gasohol Blender Credit**

If you bought gasoline taxed at the full rate, have not claimed a refund, and used that gasoline to make gasohol, you may claim a credit for each gallon of gasoline used to make gasohol. The credit rate per gallon is based on the percentage of alcohol in the mixture.

Each claim for credit must include the following information for each batch of gasohol (the batch-by-batch method):

1. The name, address, and employer identification number of the supplier(s) of the gasoline and alcohol,
2. The dates of purchase of the gasoline and alcohol,
3. The total number of gallons of gasoline and alcohol purchased, and
4. The total number of gallons and the type of gasohol produced.

**Line 11, Train and Certain Intercity and Local Bus Use of Undyed Diesel Fuel**

To claim this credit, you must have used the undyed diesel fuel for train or certain intercity or local bus use and not have claimed a refund on Form 8849, Form 843, or Form 720. You cannot claim a credit for any use of dyed diesel fuel.

Each claim on this line must include the following information:

1. The name, address, telephone number, and TIN of the person(s) that sold diesel fuel to the claimant and the dates of purchase; and
2. The seller’s statement that the diesel fuel did not contain visible evidence of dye.

A bus operator may file a claim for the difference between the full rate of tax and the bus rate of tax if the bus is used to furnish (for compensation) passenger land transportation available to the general public and either the seating capacity of the bus is at least 20 adults (not including the driver) or such transportation is scheduled and along regular routes. A bus is available to the general public if the bus is available for hire to more than a limited number of persons, groups, or organizations. See the Line 6 instructions for bus uses that qualify for a full refund of the tax.

**Lines 4 through 11, gallons column.**—Enter the number of gallons of fuel used for the purposes listed in the **Type of Use Table**. (Enter the number of thousands of cubic feet of compressed natural gas on line 7d.)

**Lines 4 through 11, Amount of credit column.**—For each of lines 4 through 11, combine the credits figured on lines a, b, c, and d, and enter the total in the amount of credit column.

