Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

▶ **Go to *www.irs.gov/Form4136* for instructions and the latest information.**

OMB No. 1545-0162

2018

Attachment Sequence No. **23**

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 credit reference number.

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

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 (see **Caution** above line 1)		.193			324
c	Exported		.194			412
d	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			
b	Use on a farm for farming purposes		.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		.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			
b	Use on a farm for farming purposes		.243		$	346
c	Use in certain intercity and local buses (see **Caution** 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 (see Caution above line 1)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) 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		.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
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. ▶

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
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. ▶

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
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		.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 or Renewable Diesel Mixture Credit **Registration No. ▶**

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). 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. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 10. See the instructions for line 10 for information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(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

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
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 Alternative Fuel Credit **Registration No. ▶**

		(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit		(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)	$.50		$		426
b	"P Series" fuels	.50				427
c	Compressed natural gas (CNG) (see instructions)	.50				428
d	Liquefied hydrogen	.50				429
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.50				430
f	Liquid fuel derived from biomass	.50				431
g	Liquefied natural gas (LNG) (see instructions)	.50				432
h	Liquefied gas derived from biomass	.50				436
i	Compressed gas derived from biomass	.50				437

13 Registered Credit Card Issuers

Registration No. ▶

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) 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) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use		$ .197		$	309
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
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 (d). Enter here and on Schedule 5 (Form 1040), line 73; Form 1120, Schedule J, line 20b; Form 1120S, line 23c; Form 1041, line 25h; or the proper line of other returns. ▶	17	$	