

**Schedule 1  
(Form 8849)**

Department of the Treasury—Internal Revenue Service

**Nontaxable Use of Fuels**

OMB No. 1545-1420

(July 1999)

▶ Attach to Form 8849.

Name as shown on Form 8849

EIN or SSN

Period of claim Enter month, day, and year in MMDDYYYY format. ▶

From 

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 To 

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1 Nontaxable Use of Gasoline and Gasohol	(a) Type of use	(b) Rate <i>In cents per gal. Example: \$.184</i>	(c) Gallons <i>Enter whole gal. only.</i>	(d) Amount of refund <i>Do not use commas or \$ signs.</i>		(e) CRN
				Dollars	Cents	
a Gasoline		184				301
		184				
b 10% gasohol		13				312
c 7.7% gasohol		14242				
d 5.7% gasohol		15322				

**2 Nontaxable Use of Aviation Gasoline**

a Use in commercial aviation (other than foreign trade)		15				307
		194				
b Other nontaxable use		194				

**3 Nontaxable Use of Undyed Diesel Fuel and Undyed Kerosene**

Claimant has the name and address of the person(s) who sold the fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the fuel did not contain visible evidence of dye.

**Exception.** If any of the fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here

**Caution:** Claims cannot be made on line 3 for fuel used on a farm for farming purposes or for the exclusive use by a state or local government, or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims on Schedule 2.

a Nontaxable use (see Caution above)	(a) Type of use	(b) Rate <i>In cents per gal. Example: \$.244</i>	(c) Gallons <i>Enter whole gal. only.</i>	(d) Amount of refund <i>Do not use commas or \$ signs.</i>		(e) CRN
				Dollars	Cents	
		244				303
		244				
b Use in trains		20				305
c Use in certain intercity and local buses		17				303

**4 Nontaxable Use of Aviation Fuel (other than gasoline)**

a Use in commercial aviation (other than foreign trade)		175				310
		219				
b Other nontaxable use		219				

**5 Use of LPG in Certain Buses**

a Use in certain intercity and local buses		062				304
b Use in qualified local and school buses		136				

## Instructions

### Nontaxable Use of Fuel

**Purpose.** An ultimate purchaser of gasoline, gasohol, aviation gasoline, diesel fuel, kerosene, aviation fuel (other than gasoline), and liquefied petroleum gas (LPG) uses Schedule 1 to make a claim for refund. The fuel must have been used for a nontaxable purpose. See the instructions for lines 1 through 5 for more information.

**Claim requirements.** The following requirements must be met:

1. The amount claimed on Schedule 1 must be at least \$750. This amount may be met by:

- a. Making a claim for fuel used during any quarter of a claimant's income tax year, or
- b. Aggregating amounts from any quarters of the claimant's income tax year for which no other claim has been made.

2. The claim must be filed during the first quarter following the last quarter included in the claim. For example, a claim for the quarters consisting of July through September and October through December must be filed between January 1 and March 31.

3. Only one claim may be filed for a quarter.

**Note:** If requirements 1–3 above are not met, see **Annual claims** in the Form 8849 instructions.

**Period of claim.** Enter the period of the claim using the MMDDYYYY format. For example, the first quarter of 2000 for a calendar-year taxpayer would be from 01012000 to 03312000.

**Type of use.** The fuel must have been used for one or more of the types of use listed in the instructions for lines 1 through 4. The nontaxable uses are listed in the Type of Use Table in the Form 8849 instructions.

**Gallons.** Enter the amount to the nearest whole gallon. See **How To Round** in the Form 8849 instructions.

**Amount of refund.** Multiply the rate by the number of gallons and enter the result in the boxes for column (d).

**How to file.** Attach Schedule 1 to Form 8849. Mail to the IRS at the address under **Where To File** in the Form 8849 instructions.

#### Line 1—Nontaxable Use of Gasoline and Gasohol

**Claimant.** The ultimate purchaser of the gasoline or gasohol is the only person eligible to make this claim.

**Allowable uses.** The gasoline or gasohol must have been used during the **Period of claim** for one or more of the following uses from the **Type of Use Table: 02, 03, 04, 05, 07, 12, 13, 14, and 15.**

**Caution:** Do not include any personal use or use in a motorboat for type of use 02.

#### Line 2—Nontaxable Use of Aviation Gasoline

**Claimant.** The ultimate purchaser of the aviation gasoline is the only person eligible to make this claim.

**Allowable uses.** For line 2b, the aviation gasoline must have been used during the **Period of claim** for one or more of the following uses from the **Type of Use Table: 03, 09, 10, 11, 13, 14, and 15.**

#### Line 3—Nontaxable Use of Undyed Diesel Fuel and Undyed Kerosene

**Claimant.** The ultimate purchaser of the fuel is the only person eligible to make this claim.

**Caution:** Claims cannot be made on line 3:

- For fuel used on a farm for farming purposes,
- For fuel for the exclusive use by a state or local government, or
- For kerosene sold from a blocked pump.

Only registered ultimate vendors may make those claims; see Schedule 2.

**Line 3a—Allowable uses.** The fuel must have been used during the **Period of claim** for one or more of the following uses from the **Type of Use Table: 02, 03, 06, 07, 08, 12, 13, and 15.** Type of use 08 includes use as heating oil and use in a boat. Type 02 does not include use in a motorboat.

**Kerosene uses.** Report each kerosene type of use separately. Write a "K" in the space to the left of column (a).

#### Line 4—Nontaxable Use of Aviation Fuel (other than gasoline)

**Claimant.** The ultimate purchaser of the aviation fuel is the only person eligible to make this claim.

**Allowable uses.** For line 4b, the aviation fuel must have been used during the **Period of claim** for one or more of the following uses from the **Type of Use Table: 01, 03, 09, 10, 11, 13, 14, 15, and 16.**

#### Line 5—Use of Liquefied Petroleum Gas (LPG) in Certain Buses

**Claimant.** The ultimate purchaser of the LPG (such as propane or butane) is the only person eligible to make this claim.

