

**Schedule 1
(Form 8849)**

(Rev. January 2001)

Department of the Treasury—Internal Revenue Service

Nontaxable Use of Fuels

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on Form 8849	EIN or SSN	Total refund \$
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Period of claim: *Enter month, day, and year in MMDDYYYY format.* From ▶ _____ To ▶ _____

1 Nontaxable Use of Gasoline and Gasohol	(a) Type of use	(b) Rate	(c) Gallons <i>Enter whole gallons only.</i>	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a Gasoline		\$.184		\$	301
		.184			
b 10% gasohol		.131			312
c 7.7% gasohol		.14319			
d 5.7% gasohol		.15379			

2 Nontaxable Use of Aviation Gasoline					
a Use in commercial aviation (other than foreign trade)		\$.15		\$	307
		.194			
b Other nontaxable use		.194			
		.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) Type of use	(b) Rate	(c) Gallons <i>Enter whole gallons only.</i>	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
a Nontaxable use (see Caution above)		\$.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					
a Use in commercial aviation (other than foreign trade)		\$.175		\$	310
		.219			
b Other nontaxable use		.044			

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

Purpose of Schedule

An ultimate purchaser of gasoline, gasohol, aviation gasoline, diesel fuel, kerosene, aviation fuel, 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.

Total Refund

Add all amounts in column **(d)** and enter the result in the total refund box at the top of the schedule.

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.

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 type of use 2, 3, 4, 5, 7, 12, 13, 14, or 15. Type of use 2 does not include any personal use or use in a motorboat.

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 type of use 3, 9, 10, 11, 13, 14, or 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.

Allowable uses. For line 3a, the fuel must have been used during the period of claim for type of use 2, 3, 6, 7, 8, 12, 13, or 15. Type of use 8 includes use as heating oil and use in a boat. Type of use 2 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

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

Allowable uses. For line 4b, aviation fuel taxed at a rate of 21.9 cents a gallon, or at a reduced rate of 4.4 cents a gallon, must have been used during the period of claim for type of use 1, 3, 9, 10, 11, 13, 14, 15, or 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.

