

**Schedule 2
(Form 8849)**

Department of the Treasury—Internal Revenue Service

**Sales by Registered Ultimate Vendors
of Undyed Diesel Fuel and Undyed Kerosene**

OMB No. 1545-1420

(July 1999)

▶ Attach to Form 8849. Do not file with any other schedule.

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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Claimant's Registration No. ▶

U	V								
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Note: UV claimant must complete line 3 on the back.

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U	P								
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(Complete only for line 2c.)

1 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or obtained written consent of the buyer to make the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false.

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 a detailed explanation and check here ▶

	(a) Rate <i>In cents per gal. Example: \$.244</i>	(b) Gallons <i>Enter whole gal. only.</i>	(c) Amount of refund <i>Do not use commas or \$ signs.</i>		(d) CRN
			Dollars	Cents	
a Use on a farm for farming purposes	244				303
b Use by a state or local government	244				

2 Sales by Registered Ultimate Vendors of Undyed Kerosene

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or obtained written consent of the buyer to make the claim; and obtained the required certificate (for lines 2a and 2b) from the buyer and has no reason to believe any information in the certificate is false.

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 a detailed explanation and check here ▶

	(a) Rate <i>In cents per gal. Example: \$.244</i>	(b) Gallons <i>Enter whole gal. only.</i>	(c) Amount of refund <i>Do not use commas or \$ signs.</i>		(d) CRN
			Dollars	Cents	
a Use on a farm for farming purposes	244				303
b Use by a state or local government	244				
c Sales from a blocked pump	244				

For Privacy Act and Paperwork Reduction Act Notice, see Form 8849 instructions.

Cat. No. 27450U

Schedule 2 (Form 8849) (7-99)

Instructions

Sales by Registered Ultimate Vendors of Undyed Diesel Fuel and Undyed Kerosene

Purpose. A registered ultimate vendor of undyed diesel fuel or undyed kerosene uses Schedule 2 to make a claim for refund. The fuel must have been sold for use on a farm for farming purposes or for the exclusive use by a state or local government, or for kerosene from a blocked pump.

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.

UV and UP registration numbers. You must enter your registration number in the boxes provided. You are registered if you received a UV (ultimate vendor of undyed diesel fuel and undyed kerosene) or a UP (ultimate vendor of kerosene sold from a blocked pump) registration number from the IRS that has not been revoked or suspended. If you do not have a registration number, you cannot make this claim. Get **Form 637**, Application for Registration (For Certain Excise Tax Activities), to apply for one.

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 (c).

Required certificate. The certificate must contain all the information as shown in the Model Certificate in Regulations section 48.6427-9(e).

How to file. Attach Schedule 2 to Form 8849. On the envelope write "Diesel Fuel/Kerosene Claim" and mail to the IRS at the address under **Where To File** in the Form 8849 instructions.

Line 1—Sales By Ultimate Vendors of Undyed Diesel Fuel

Claimant. The registered ultimate vendor of the diesel fuel is the only person eligible to make this claim.

Allowable sales. The fuel must have been sold during the **Period of claim** for:

- Use on a farm for farming purposes, or
- Use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met:

1. The claim must be for diesel fuel sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 1 and 2 may be combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for diesel fuel sold during September and October must be filed by December 31.

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

Information to be submitted. Complete **Line 3**, Farmer and Government Unit Information, for each farmer, custom harvester, or governmental unit to whom the diesel fuel was sold and the number of gallons sold to each. If more space is needed, attach additional sheets.

Lines 2a and 2b—Sales by Registered Ultimate Vendors of Undyed Kerosene (Not From a Blocked Pump)

Claimant. The registered ultimate vendor of the kerosene is the only person eligible to make this claim.

Allowable sales. The fuel must have been sold during the **Period of claim** for:

- Use on a farm for farming purposes, or
- Use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met:

1. The claim must be for kerosene sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2(a), (b), and (c) are combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for kerosene sold during September and October must be filed by December 31.

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

Information to be submitted. Complete **Line 3**, Farmer and Government Unit Information, for each farmer, custom harvester, or governmental unit to whom the kerosene was sold and the number of gallons sold to each.

Line 2c—Sales by Registered Ultimate Vendors of Undyed Kerosene From a Blocked Pump

Claimant. The registered ultimate vendor of kerosene sold from a blocked pump is the only person eligible to make this claim.

Claim requirements. The following requirements must be met:

1. The claim must be for kerosene sold from a blocked pump during a period that is at least 1 week.
2. The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2(a), (b), and (c) are combined.
3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for kerosene sold during September and October must be filed by December 31.

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

