



# Instructions for Form 8849

(Rev. April 1996)

## Claim for Refund of Excise Taxes

### 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.

You are not required to provide the information requested on a form unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

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

- Recordkeeping** . . . 3 hr., 5 min.
- Learning about the law or the form** . . . 14 min.
- Preparing the form** . . . 1 hr., 20 min.
- Copying, assembling, and sending the form to the IRS** . . . 2 hr., 2 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 the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send Form 8849 to this address. Instead, see **Where To File** below.

### General Instructions

Section references are to the Internal Revenue Code.

**Caution:** Because Congress may reinstate certain expired taxes, the items remain on the form (lines 9b

and 10a through 10c). Reinstatement may result in rate changes. If changes occur after this form goes to print, the IRS will issue an announcement.

### Purpose of Form

Use Form 8849 to claim refunds of excise taxes. The claims may be from amounts you reported on Form 720, 730, or 2290. Also use Form 8849 to claim refunds of excise taxes imposed on fuels, chemicals, and other articles that are later used for nontaxable purposes or for which there is a reduced rate of tax.

Generally, you can file more than one type of claim on Form 8849. For example, you can file a claim as a gasoline wholesale distributor and a claim for nontaxable use of diesel fuel on the same Form 8849.

**Exception.** Registered ultimate vendor claims (line 6d) cannot be combined with other claims.

**Note:** You cannot claim any amounts that you took or will take as an adjustment or credit on Form 720 or Form 4136.

Use **Form 843**, Claim for Refund and Request for Abatement, to request an abatement or refund of interest under section 6404(e) (due to IRS errors or delays) or an abatement of a penalty or addition to tax as a result of erroneous IRS written advice.

### Where To File

Generally, file Form 8849 with the Internal Revenue Service Center where you file Form 720, 730, or 2290. If you are not a filer of Form 720, 730, or 2290, file Form 8849 with the service center where you file your income tax return.

**Exceptions.** If you are a registered ultimate vendor of diesel fuel (line 6d), use the following special service center mailing addresses.

If your principal business or office or agency is located in, or you live in	File with the Internal Revenue Service Center at
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	P.O. Box 21135, Stop 543 Philadelphia, PA 19114
Indiana, Kentucky, Michigan, Ohio, West Virginia	P.O. Box 145500 Cincinnati, OH 45214
Florida, Georgia, South Carolina	P.O. Box 48549 Doraville, GA 30362
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	P.O. Box 9941, Stop 6552 Ogden, UT 84409
California (all other counties), Hawaii	5045 East Butler Ave. Fresno, CA 93888
Kansas, New Mexico, Oklahoma, Texas	P.O. Box 934 Stop 6550 AUSC Austin, TX 78767
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	1040 Waverly Ave. Stop 550 Holtsville, NY 11742
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	P.O. Box 628 Lawrence, MA 01840
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	P.O. Box 30459 Memphis, TN 38130-0459
Illinois, Iowa, Minnesota, Missouri, Wisconsin	P.O. Box 24551, Stop 62 Kansas City, MO 64131

**Note:** Beginning January 1, 1997, only two addresses will be applicable to these claims:

1. If you are filing a claim as a registered ultimate vendor (line 6d), you must use the following address:

Internal Revenue Service  
P.O. Box 312  
Covington, KY 41012-0312.

2. All other Forms 8849 must use the following address:

Internal Revenue Service  
Cincinnati, OH 45999-0002.

Filing your form with another Internal Revenue office after January 1, 1997, will delay processing of your claim.

## Additional Information

• **Pub. 510**, Excise Taxes for 1996, has more information on excise taxes.

• **Pub. 378**, Fuel Tax Credits and Refunds, has more information on nontaxable uses, how to file, when to file, and any dollar requirements that must be met for credits and refunds. Pub. 378 includes definitions and examples that will help you prepare Form 8849.

## Specific Instructions

**Note:** Your claim will be delayed or it will be returned to you if you do not follow the required procedures or do not provide all the required information.

### Line 1

Check the appropriate box to show the type of excise tax return you filed, if any, to report the tax being refunded.

If you are filing a claim for Form 730 or Form 2290, see the line 12 instructions.

### Claims for Excise Taxes on Fuels, Lines 3–11

Complete all information requested for each claim you have. Be sure to enter the "period of claim."

If additional information is required for the claim, attach separate sheets showing the information and the computation of the amount to be refunded. Be sure to write your name and taxpayer identification number (TIN) on each sheet.

If you bought taxed fuel at a rate that is different than the rate on the form, attach an explanation of the amount of credit you are taking.

### Type of Use Table

The table on this page lists the nontaxable uses for which you may make a claim for taxes paid on fuels. You must enter the item number from the table in the applicable boxes in the **Type of use** column.

### Line 4

**4a. Off-highway business use.—**You must have used the gasoline for a business use other than in a

highway vehicle registered (or required to be registered) for highway use.

**4b. Other nontaxable uses of gasoline.—**You must have used the gasoline for uses **3, 4, 6, 8, 13, 14, 15, or 16** from the **Type of Use Table**. List the number for the type of use on line 4b. For gasoline used in aviation, use line 8.

### Line 5

You must have used the gasohol for uses **2, 3, 4, 6, 8, 13, 14, 15, or 16** from the **Type of Use Table**. The rate per gallon is based on the percentage of alcohol in the mixture.

### Line 6

**6a. Heating oil.—**You must have used the diesel fuel as heating oil.

**6b. Off-highway business use of diesel fuel.—**You must have used the diesel fuel for a business use other than in a highway vehicle registered (or required to be registered) for highway use.

**6c. Other nontaxable use of diesel fuel.—**You must have used the diesel fuel for uses **3, 4, 5, 7, 8, 9, 13, 14, 15, or 16** from the **Type of Use Table**. List the item number for the type of use on line 6c. For undyed diesel fuel used in certain intercity or local buses or diesel-powered trains, use line 11.

**6d. Sales by registered ultimate vendors.—**You must attach the following information:

1. Your UV registration number under section 4101;

2. The name and TIN of each farmer, custom harvester, or governmental unit who bought diesel fuel from you and the number of gallons that you sold to each; and

3. A statement that you have:

(a) Not included the amount of tax in the sales price and not collected the amount of tax from your buyer;

or

(b) Repaid the amount of the tax to your buyer of the fuel; or

Type of Use Table

Item No.	Type of Use
1	On a farm for farming purposes
2	For business other than in a vehicle registered (or required to be registered) for highway use
3	Export
4	In a boat in commercial fishing
5	For diesel fuel in a boat in <ul style="list-style-type: none"> <li>• the business of transporting persons or property for compensation or hire, or</li> <li>• any other trade or business, except an activity generally considered entertainment, amusement, or recreation</li> </ul>
6	In an intercity or local bus
7	For diesel fuel in a qualified local bus that <ul style="list-style-type: none"> <li>• can seat at least 20 adults (excluding the driver) and</li> <li>• 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</li> </ul>
8	In a bus that transports students and school employees
9	For diesel fuel other than as a fuel in the propulsion engine of a diesel-powered highway vehicle, train, or boat
10	In foreign trade
11	In commercial aviation
12	In certain helicopters
13	In a highway vehicle owned by the United States that is not used on a highway
14	Exclusive use by a nonprofit educational organization
15	Exclusive use by a state, political subdivision of a state, or the District of Columbia
16	In an aircraft or vehicle owned by an aircraft museum
17	For aviation fuel used other than as a fuel in a propulsion engine of an aircraft
18	For special motor fuels used other than as a fuel in a propulsion engine of a motor vehicle or a motorboat

(c) Obtained the written consent from your buyer to take the claim.

Write "Diesel Fuel Claim" at the top of Form 8849 and on the envelope. Mail your claim to the service center using the special addresses under **Where To File** on page 1.

### Line 7

#### 7a through c. Special fuels.—

Generally, special motor fuels may be bought for nontaxable purposes at a price that does not include the excise tax. However, if you bought taxed special motor fuels, you must have used the special motor fuels for uses **2, 3, 4, 6, 8, 13, 14, 15, 16,** or **18** from the **Type of Use Table**. Use the tax rate shown on lines 7a through 7c for the above uses.

#### 7d. Compressed natural gas.—

Generally, compressed natural gas 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 must have used the compressed natural gas for uses **2, 3, 4, 6, 8, 13, 14, 15, 16,** or **18** from the **Type of Use Table**. The rate shown on line 7d is per thousand cubic feet (MCF).

### Line 8

#### 8a. Used in commercial aviation.—

You must have used the gasoline in domestic commercial aviation. You may make a claim for \$.14 per gallon of tax included in the price of the gasoline.

**8b. Other nontaxable uses.—** You must have used the gasoline in aviation for uses **10, 12, 14, 15,** or **16** from the **Type of Use Table**.

### Line 9

#### 9a. Other nontaxable uses.—

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 must have used the aviation fuel for uses **1, 10, 12, 14, 15, 16,** or **17** from the **Type of Use Table**.

#### 9b. Used in commercial aviation (other than gasoline).—Caution:

*This claim provision expired.*

### Line 10

**Caution:** *This claim provision expired.*

### Line 11

You must have used the diesel fuel for train or certain intercity or local bus use. For other bus uses that qualify for a full refund of the tax, use line 6.

### Line 12

Use this line for any other claims not listed on lines 3–11. Attach additional sheets to explain why you believe this claim should be allowed and to show the computation of the amount to be refunded. Be sure to write your name and taxpayer identification number (TIN) on each sheet.

**Form 730, Tax on Wagering.—**You may claim a refund for the tax you paid on a wager that is laid off with another person who is liable for the tax. Form 730 explains what information must be reported for line 12.

#### **Form 2290, Heavy Vehicle Use Tax Return.—**

You are entitled to a pro rata refund of the tax paid on a vehicle that is destroyed or stolen before June 1 and subsequently not used during the tax period. To make a claim for Form 2290, you must provide the following information for line 12:

1. The vehicle identification number,
2. Whether the vehicle was destroyed or stolen,
3. Date of the accident or theft, and
4. Computation of the refund amount. See Form 2290 for the computation instructions.

You can claim a refund on any vehicle on which you paid the tax on Form 2290 if the vehicle is used 5,000 miles or less (7,500 or less for agricultural vehicles) during a tax period (July 1–June 30). The mileage limitation applies to the total mileage a vehicle is driven during a tax period regardless of the number of owners of the vehicle. See Form 2290 for the computation instructions. You cannot file Form 8849 for this refund until the tax period ends.

