

8849

Claim for Refund of Excise Taxes

(Rev. February 2005)

Print clearly. Leave a blank box between words.

Name of claimant

Grid for name of claimant

Employer identification number (EIN)

Grid for employer identification number

Address (number, street, room or suite no.)

Grid for address

Social security number (SSN)

Grid for social security number

City and state or province. If you have a foreign address, see page 2.

Grid for city and state or province

ZIP code

Grid for ZIP code

Foreign country, if applicable. Do not abbreviate.

Grid for foreign country

Month claimant's income tax year ends

Grid for month claimant's income tax year ends

Daytime telephone number (optional)

Grid for daytime telephone number

Caution: Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on Schedule C (Form 720), Claims, Form 4136, Credit for Federal Tax Paid on Fuels, Form 2290, Heavy Highway Vehicle Use Tax Return, or Form 730, Monthly Tax Return for Wagers.

Schedules Attached

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 3, and 5 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Table with 2 columns: Schedule number and Description, and a checkbox column. Rows include Schedule 1 (Nontaxable Use of Fuels), Schedule 2 (Sales by Registered Ultimate Vendors), Schedule 3 (Alcohol Fuel Mixtures and Biodiesel Mixtures), Schedule 5 (Section 4081(e) Claims), and Schedule 6 (Other Claims).

Sign Here

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form.

Signature and title (if applicable)

Date

Type or print your name below signature.

General Instructions

Section references are to the Internal Revenue Code.

What's New

- Schedules 1 and 3 have been revised to reflect that the reduced rate of excise tax for most alcohol-blended fuels has been eliminated.
- Schedule 3 is re-titled Alcohol Fuel Mixtures and Biodiesel Mixtures to reflect the new claims for refund related to alcohol fuel mixtures and biodiesel mixtures. However, special rules apply. See the *Caution* at the top of Schedule 3.
- Schedule 2 is re-titled Sales by Registered Ultimate Vendors to accommodate new claims for refund by registered ultimate vendors of aviation-grade kerosene and registered ultimate vendors of gasoline and aviation gasoline sold to states and local governments and nonprofit educational organizations.
- Schedule 2 reflects that registered ultimate vendors of undyed diesel fuel and undyed kerosene sold for use by intercity and local buses may make a claim for refund if the ultimate purchaser waives its right to the claim.
- Schedule 4, Gasoline Wholesale Distributors, has been eliminated.
- Fuels used in mobile machinery in an off-highway business use is limited to an annual claim for taxable years beginning after October 22, 2004. See *Annual Claims* on page 3.

Additional Information

You may find the following publications helpful when preparing Form 8849. The publications have definitions of terms used in the instructions.

- **Pub. 510**, Excise Taxes for 2005, has more information on excise taxes.
- **Pub. 378**, Fuel Tax Credits and Refunds, has more information on nontaxable uses.

You may also call the business and specialty tax line at 1-800-829-4933 with your excise tax questions.

Purpose of Form

Use Schedules 1, 2, 3, and 5 to claim certain fuel related refunds such as nontaxable uses (or sales) of fuels. Form 8849 lists the schedules by number and title.

Use Schedule 6 for claims not reportable on Schedules 1, 2, 3, and 5, including refunds of excise taxes reported on:

- **Form 720**, Quarterly Federal Excise Tax Return;
- **Form 730**, Monthly Tax Return for Wagers;
- **Form 11-C**, Occupational Tax and Registration Return for Wagering; or
- **Form 2290**, Heavy Highway Vehicle Use Tax Return.

Filers only need to complete and attach to Form 8849 the applicable schedules.

Do not use Form 8849:

- To make adjustments to liability reported on Forms 720 filed for prior quarters. Use Form 720X.
- To claim amounts that you took or will take as a credit on Schedule C (Form 720), Form 4136, Form 2290, or Form 730.

How To Fill In Form 8849

Name and Address

Print the information in the spaces provided. Begin printing in the first box on the left. Leave a blank box between each name and word. If there are not enough boxes, print as many letters as there are boxes. Use hyphens for compound names; use one box for each hyphen.

P.O. box. If your post office does not deliver mail to your street address and you have a P.O. box, show your box number instead of your street address.

Foreign address. Enter the information in the following order: city, state or province, and the name of the country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

Taxpayer Identification Number (TIN)

Enter your employer identification number (EIN) in the boxes provided. If you are not required to have an EIN, enter your social security number (SSN). An incorrect or missing number will delay processing your claim.

Month Income Tax Year Ends

Enter the month your income tax year ends. For example, if your income tax year ends in December, enter "12" in the boxes. If your year ends in March, enter "03".

Signature

Form 8849 must be signed by a person with authority to sign this form for the claimant.

Where To File

- For Schedules 1 and 6, mail Form 8849 to:
Internal Revenue Service
Cincinnati, OH 45999-0002
- For Schedules 2, 3, and 5, mail Form 8849 to:
Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Caution: *Private delivery services designated by the IRS cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. For details on designated private delivery services, see **Pub. 509**, Tax Calendars for 2005.*

Including the Refund in Income

Include any refund of excise taxes in your gross income if you claimed the amount of the tax as an expense deduction that reduced your income tax liability. See Pub. 378 for more information.

Information for Completing Schedules 1, 2, 3, and 5

Note: *Your refund will be delayed or Form 8849 will be returned to you if you do not follow the required procedures or do not provide all the required information. See the instructions for each schedule.*

Complete each schedule and attach all information requested for each claim you make. Be sure to enter your name and TIN on each schedule you attach. Generally, for each claim, you must enter the:

- Period of the claim.
- Item number (when requested) from the **Type of Use Table** on page 3.
- Rate (as needed). See the separate schedule instructions.
- Number of gallons.
- Amount of refund.

If you need more space for any line on a schedule (for example, you have more than one type of use) prepare a separate sheet with the same information. Include your name and TIN.

Period of Claim

Enter the period of the claim for each type of claim using the MMDDYYYY format. For example, the first quarter of 2005 for a calendar-year taxpayer would be 01012005 to 03312005.

Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the **Type of Use** column as required on Schedules 1 and 2.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) (other than use in mobile machinery)
3	Export
4	In a boat engaged in commercial fishing
5	In certain intercity and local buses
6	For diesel fuel or kerosene in a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
8	For diesel fuel and kerosene (other than aviation-grade kerosene) used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing air ambulance uses
11	For aviation-grade kerosene used other than as a fuel in the propulsion engine of an aircraft
12	In a highway vehicle owned by the United States that is not used on a highway
13	Exclusive use by a nonprofit educational organization
14	Exclusive use by a state, political subdivision of a state, or the District of Columbia
15	In an aircraft or vehicle owned by an aircraft museum
16	In military aircraft
17	For use in the production of special fuels

Additional Information for Schedules 1, 2, and 3

Annual Claims

An annual claim must be made on **Form 4136**, Credit for Federal Tax Paid on Fuels, for the income tax year during which the fuel was:

- Used by the ultimate purchaser.
- Sold by the registered ultimate vendor.
- Used to produce alcohol fuel mixtures and biodiesel mixtures.
- Used in mobile machinery for taxable years beginning after October 22, 2004.

The following claimants must use Form 8849 (Schedule 1) for annual claims:

1. The United States,
2. A state, political subdivision of a state, or the District of Columbia, and

3. Organizations exempt from income tax under section 501(a) (provided that the organization is not required to file **Form 990-T**, Exempt Organization Business Income Tax Return, for that taxable year).

For claimants included in 1–3 above, the annual Form 8849 for fuel used during the taxable year must be filed within the 3 years following the close of the taxable year. For these claimants, the taxable year is based on the calendar year or fiscal year it regularly uses to keep its books.

Note: Gasoline used by the above claimants on a farm for farming purposes (type of use 1) is an allowable use on Line 1 of Schedule 1.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on the form and schedules to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle F, Procedure and Administration, of the Internal Revenue Code allows refunds of taxes imposed under Subtitle D, Miscellaneous Excise Taxes. The form and schedules are used to determine the amount of the refund that is due to you. Section 6109 requires you to provide your taxpayer identification number (SSN or EIN). Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act 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 section 6103.

The time needed to complete and file the form and schedules will vary depending on individual circumstances. The estimated average times are:

	Recordkeeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Form 8849	3 hr., 21 min.	28 min.	24 min.
Schedule 1	12 hr., 54 min.		12 min.
Schedule 2	13 hr., 23 min.	6 min.	19 min.
Schedule 3	3 hr., 6 min.	6 min.	9 min.
Schedule 5	4 hr., 18 min.	6 min.	10 min.
Schedule 6	2 hr., 9 min.	12 min.	14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making the form and schedules simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8849 to this address. Instead, see *Where To File* on page 2.