



# Instructions for Form 8849

(January 1994)

## Claim for Refund of Excise Taxes

Section references are to the Internal Revenue Code.

### 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.

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

- Recordkeeping** . . . . 1 hr., 59 min.
- Learning about the law or the form** . . . . 13 min.
- Preparing the form** . . . . 57 min.
- Copying, assembling, and sending the form to the IRS** . . . . 1 hr., 22 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-1420), Washington, DC 20503. **DO NOT** send Form 8849 to either of these offices. Instead, see **Where To File** below.

### General Instructions

Use Form 8849 to claim refunds of excise taxes you reported on Form 720, 730, or 2290, including the repealed luxury taxes. 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.

**Exceptions.** Registered ultimate vendor claims and gasohol blender claims cannot be combined with other claims. Also, do not combine registered ultimate vendor claims and gasohol blender claims on the same Form 8849.

**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) or an abatement of a penalty or addition to tax as a result of erroneous written advice.

Processing of 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.

### Where To File

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 gasohol blender filing a claim on line 4 or if you are a registered ultimate vendor of diesel fuel filing a claim on line 6, use these 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

### Specific Instructions

#### Line 1

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

**Form 720.**—You must use Form 8849 to claim any adjustments in excess of your total tax (line 3) on Form 720. Check the Form 720 box

on line 1 and enter the excess adjustment on line 2.

If you are claiming a refund for the repealed luxury taxes, get the **Instructions for Form 720** for information on the documentation that you must attach to this form and the "accounting of refunds" that you must include on line 9.

**Form 730.**—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**, Tax on Wagering, explains what information must be reported on line 9.

**Form 2290.**—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. You must provide the following information on line 9:

1. The vehicle identification number,
2. Whether the vehicle was destroyed or stolen,
3. Date of the theft or accident, 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 after the end of a tax period.

### Lines 3-8

Write in the "period of claim" on lines 3-8 if your claim is described on those lines. Write in your "income tax year" for claims described on lines 5, 7, and 8. Use the YYMM format. For example, if you are a calendar year taxpayer, write "9412."

If the tax rates change in the future and a new version of the form is not available, be sure to cross out the old tax rate and enter the new tax rate in the tax rate column.

## Claims for Excise Taxes on Gasoline

### Line 3, Gasoline Wholesale Distributors

You can file a claim for any period of time and any dollar amount. There is no minimum amount required to file this type of claim. Write in the period of time for which this claim is being filed.

### Line 4, Gasohol Blenders

You can file a claim for any period of at least 1 week in which the amount of refund claimed is at least \$200.

Each gasohol claim must include the following information on line 9:

1. The names of the supplier(s) of the gasoline and alcohol,
2. The dates of purchase of the gasoline and alcohol,
3. The total number of gallons of gasoline and alcohol purchased, and
4. The total number of gallons of gasohol produced.

Write "Gasohol 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.

Processing of 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 5, Off-Highway Business Use of Gasoline

To claim this refund, you must have used the gasoline for a business use other than in a vehicle registered (or required to be registered) for highway use. You may file a refund claim for any of the first 3 quarters of your income tax year if the amount of refund claimed for that quarter is at least \$1,000. For the 4th quarter of your income tax year, you must claim a credit on Form 4136.

If the amount of refund for any of the first 3 quarters of your tax year is not at least \$1,000, you cannot claim a refund for that quarter. Any amounts that are not claimed in a quarter because of the \$1,000 rule must be claimed as a credit on Form 4136. Those amounts are not eligible for refund in subsequent quarters.

**Example.** ABC corporation, a calendar-year taxpayer, uses gasoline for an off-highway business

use. During 1994, ABC used gasoline as follows:

Quarter	Number of Gallons	Tax Rate	Tax
1st	10,000	.184	\$1,840
2nd	5,000	.184	920
3rd	7,500	.184	1,380
4th	20,000	.184	3,680

ABC corporation may file a refund claim of \$1,840 for the 1st quarter of its income tax year. ABC cannot file a claim for the 2nd quarter because the amount of refund is not at least \$1,000. ABC must claim the \$920 as a credit on Form 4136. ABC can file a refund claim for the 3rd quarter of \$1,380. ABC cannot file a claim for the 4th quarter of its income tax year regardless of the amount of the claim. The \$3,680 must be claimed as a credit on Form 4136.

**Time for filing claims on line 5.**—Quarterly claims must be filed by the last day of the quarter following the quarter for which the claim is filed.

## Claims for Excise Taxes on Diesel Fuel

### Line 6, Registered Ultimate Vendors of Diesel Fuel

You must be registered with the IRS as an "ultimate vendor" or registered as a producer of diesel fuel to file a claim. You can file a claim for any period of at least 1 week in which the amount of refund claimed is at least \$200.

Each claim by a registered ultimate vendor must include the following information:

1. A copy of the claimant's registration letter or certificate of registry;
2. The name, address, telephone number, and taxpayer identification number (TIN) of each farmer or governmental unit that bought undyed diesel fuel and the number of gallons that the claimant sold to each; and
3. The name, address, telephone number, and employer identification number (EIN) of each person that sold diesel fuel to the claimant and the date of purchase.

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.

Processing of 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.

**Time for filing claims on line 6.—**

Claims must be filed by the last day of the quarter following the earliest quarter included in the claim. For example, claims for the period January 1, 1994, to January 7, 1994, must be filed by June 30, 1994.

**Line 7, Nontaxable Use of Undyed Diesel Fuel**

The nontaxable uses are listed below. To claim this refund, you must have used the undyed diesel fuel for a nontaxable use. You may file a refund claim for each of the first 3 quarters of your income tax year if the aggregate amount of refund claimed for these 3 quarters is at least \$750. For the 4th quarter of your income tax year, you must claim the credit on Form 4136. If the amount of refund for any of the first 3 quarters of your income tax year is not at least \$750, carry over that amount to the next quarter to determine the \$750 minimum.

Each claim on this line must include the following information:

1. The name, address, telephone number, and TIN of the person(s) that sold diesel fuel to the claimant and the dates of purchase;
2. The nontaxable use of the diesel fuel. If the fuel was exported, proof of exportation must be attached; and
3. The seller's statement that the diesel fuel did not contain visible evidence of dye.

The nontaxable uses of diesel fuel are:

1. Use described in section 4041(h) (relating to use in an aircraft or vehicle owned by an aircraft museum);
2. The exclusive use by the American Red Cross;
3. Use in a boat employed in—
  - a. The business of commercial fishing;
  - b. The business of transporting persons or property for compensation or hire; or
  - c. Any other trade or business, unless the boat is used in any activity of a type generally considered to constitute entertainment, amusement, or recreation (within the meaning of section 274(a)(1)(A) and the regulations under that section);

4. Use in a bus while the bus is engaged in the transportation of students and employees of schools (as defined in the last sentence of section 4221(d)(7)(C));

5. Use in a qualified local bus (described in section 6427(b)(2)(D)) while the bus is engaged in furnishing (for compensation) intracity passenger land transportation that is available to the general public and is scheduled and along regular routes;

6. Use in a highway vehicle that is not registered (and is not required to be registered) for highway use under the laws of any state or foreign country;

7. The exclusive use of a nonprofit educational organization, as defined in Regulations section 48.4221-6(b);

8. Use in a vehicle owned by the United States that is not used on a highway;

9. Use in a vessel of war of the United States or any foreign nation, as described in Regulations section 48.4221-4(b)(5);

10. Diesel fuel that is exported; and

11. Use other than as a fuel in the propulsion engine of a diesel-powered highway vehicle, diesel-powered train, or diesel-powered boat, including use as home heating oil.

**Time for filing claims on line 7.—**

Claims must be filed by the last day of the quarter following the last quarter for which the claim is filed.

**Example.** AB Construction corporation, a calendar-year taxpayer, uses undyed diesel fuel for a business use other than in a vehicle registered (or required to be registered) for highway use. During 1994, AB Construction used undyed diesel fuel as follows:

Quarter	Number of Gallons	Tax Rate	Tax
1st	4,000	.244	\$976
2nd	2,000	.244	488
3rd	1,200	.244	293
4th	5,000	.244	1,220

AB Construction may file a refund claim of \$976 for the 1st quarter of its income tax year. AB Construction cannot file a claim for the 2nd quarter because the amount of refund is not at least \$750. However, AB Construction can file a claim for the 3rd quarter of \$781. The 2nd quarter amount of \$488 is combined with the 3rd quarter amount of \$293 to determine if the \$750 minimum is

met. AB Construction cannot file a claim for the 4th quarter of its income tax year regardless of the amount of the claim. The \$1,220 must be claimed as a credit on Form 4136.

**Line 8, Train and Intercity Bus Use of Undyed Diesel Fuel**

To claim this refund, you must have used the undyed diesel fuel for train or bus use. Each claim on this line must include the following information:

1. The name, address, telephone number, and TIN of the person(s) that sold diesel fuel to the claimant and the dates of purchase; and
2. The seller's statement that the diesel fuel did not contain visible evidence of dye.

**Train use.—**You may file a refund claim for each of the first 3 quarters of your income tax year if the aggregate amount of refund claimed for these 3 quarters is at least \$750. For the 4th quarter of your income tax year, you must claim a credit on Form 4136. If the amount of refund for any of the first 3 quarters of your income tax year is not at least \$750, carry over that amount to the next quarter to determine the \$750 minimum. See the example under the line 7 instructions.

**Bus use.—**You may file a refund claim for any of the first 3 quarters of your income tax year if the amount of refund claimed for the quarter is at least \$1,000. For the 4th quarter of your income tax year, you must claim a credit on Form 4136. If the amount of refund for any of the first 3 quarters of your income tax year is not at least \$1,000, you cannot file a refund for that quarter. Any amounts that are not claimed in a quarter because of the \$1,000 rule must be claimed as a credit on Form 4136. Those amounts are not eligible for refund in subsequent quarters. See the example under the line 5 instructions.

A bus operator may file a claim for the difference between the full rate of tax and the bus rate of tax if the bus is used to furnish, for compensation, passenger land transportation available to the general public and either such transportation is scheduled and along regular routes or the seating capacity of the bus is at least 20 adults (not including the driver). A

bus is available to the general public if the bus is available for hire to more than a limited number of persons, groups, or organizations. See the Line 7 instructions for bus uses that qualify for a full refund of the tax.

**Time for filing claims on line 8.—** Claims must be filed by the last day of the quarter following the quarter for which the claim is filed.

### **Line 9, Explanations and Additional Claims**

Include on this line any additional information as required in the

instructions. Use this line to claim refunds for chemicals and other articles used for nontaxable purposes. Also include on this line claims for nontaxable uses of fuel not listed on lines 3-8, including nontaxable uses of gasoline.

The other nontaxable uses of gasoline are:

1. Gasoline that is exported;
2. Use in a boat employed in the business of commercial fishing;
3. Use in a bus while the bus is engaged in the transportation of students and employees of schools

(as defined in the last sentence of section 4221(d)(7)(C));

4. Use in a qualified local bus (described in section 6427(b)(2)(D)) while the bus is engaged in furnishing (for compensation) intracity passenger land transportation that is available to the general public and is scheduled and along regular routes;
5. Exclusive use of a state or local government;
6. Exclusive use of a nonprofit educational organization; and
7. Use by the purchaser as supplies for vessels or aircraft.

