



## Correction of Publication

Accordingly, 26 CFR Part 48 is corrected by making the following correcting amendments:

### **PART 48—MANUFACTURERS AND RETAILERS EXCISE TAXES**

Paragraph 1. The authority citation for part 48 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Par. 2. Section 48.4101-1 is amended by:

1. Redesignating paragraphs (c)(1)(v) and (c)(1)(vi) as paragraphs (c)(1)(vi) and (c)(1)(vii), respectively;
2. Adding paragraph (c)(1)(v);
3. Removing the language “(c)(1)(vi)” from paragraph (l)(2) and adding the language “(c)(1)(vii)” in its place.

The addition reads as follows:

*§48.4101-1 Taxable fuel; registration.*

\* \* \* \* \*

(c) \* \* \* (1) \* \* \*

(v) A refiner;

\* \* \* \* \*

### **§48.4101-2T [Removed]**

Par. 3. Section 48.4101-2T is removed.

Par. 4. Section 48.6427-11(e)(2)(iii) is revised to read as follows:

*§48.6427-11 Kerosene; claims by registered ultimate vendors (blending).*

\* \* \* \* \*

(e) \* \* \*

(2) \* \* \*

(iii) *Model certificate.*

### **CERTIFICATE OF BUYER FOR PRODUCTION OF A COLD WEATHER BLEND**

(To support vendor’s claim for a credit or payment under section 6427 of the Internal Revenue Code.)

\_\_\_\_\_(Buyer) certifies the following under penalties of perjury:

Name of buyer

The kerosene to which this certificate applies will be used by Buyer to produce a blend of kerosene and diesel fuel in an area described in a declaration of extreme cold and the blend will be sold for use or used for heating purposes.

This certificate applies to \_\_\_\_\_ percent of Buyer’s purchase from \_\_\_\_\_(name, address, and employer identification number

## **Kerosene Tax; Aviation Fuel Tax; Taxable Fuel Measurement and Reporting; Tax on Heavy Trucks and Trailers; Highway Vehicle Use Tax; Correction**

### **Announcement 2000-53**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to Treasury Decision 8879, which was published in the Federal Register on Friday, March 31, 2000 (T.D. 8879, 2000-16 I.R.B. 882 [65 F.R. 17149]). The corrections relate to the kerosene excise tax.

DATES: These corrections are effective March 31, 2000.

FOR FURTHER INFORMATION CONTACT: Frank Boland, (202) 622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

### **Background**

The final regulations that are the subject of these corrections are under sections 4101 and 6427 of the Internal Revenue Code.

### **Need for Correction**

As published, TD 8879 contains errors that may prove to be misleading and are in need of clarification.

### **List of Subjects in 26 CFR Part 48**

Excise taxes, Reporting and record-keeping requirements.

of seller) on invoice or delivery ticket number \_\_\_\_\_.

If Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

Buyer has not been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

\_\_\_\_\_  
Printed or typed name of person signing

\_\_\_\_\_  
Title of person signing

\_\_\_\_\_  
Employer identification number

\_\_\_\_\_  
Address of Buyer

\_\_\_\_\_  
Signature and date signed

\* \* \* \* \*

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(Filed by the Office of the Federal Register on May 3, 2000, 8:45 a.m., and published in the issue of the Federal Register for May 8, 2000, 65 F.R. 26488)

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