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# **Credit for Federal Tax Paid on Fuels**

OMB No. 1545-0162

Department of the Treasury Internal Revenue Service (99)

▶ Go to www.irs.gov/Form4136 for instructions and the latest information.

2018	
Attachment Sequence No. <b>23</b>	

Name (	lme (as snown on your income tax return)				Taxpayer Identification number			
	Caution: Claimant has the name claims on lines 1c and 2 For claims on lines 1c a credit card issuer.	2b (type of use 13	or 14), 3d, 4c, and	5, claimant	has not waived	d the right to make the	claim.	
1	Nontaxable Use of Gasoline	Note: CRN is o	redit reference num	nber.				
			(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
а	Off-highway business use				1			
b	Use on a farm for farming purposes				}		362	
С	Other nontaxable use (see Caution a	bove line 1)			J	\$		
d	Exported	,						
2	Nontaxable Use of Aviation Gas	soline	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of avadit	(e) CRN	
•	Lies in commercial aviation (ather the	un foroign tradal	(a) Type of use	נטן וזמנפ	(c) Gallolis	(d) Amount of credit	(e) Oniv	
a b	Use in commercial aviation (other that Other nontaxable use (see <b>Caution</b> a	· · · · · · · · · · · · · · · · · · ·				\$		
C	Exported	bove line 1)						
d	LUST tax on aviation fuels used in for	reign trade						
	Claimant certifies that the diesel fuel <b>Exception.</b> If any of the diesel fuel in		did contain visible evi					
			(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
a	Nontaxable use				<b></b> }			
b	Use on a farm for farming purposes				J	\$		
c d	Use in trains Use in certain intercity and local buse above line 1)	es (see Caution						
е	Exported							
4	Nontaxable Use of Undyed Ker  Claimant certifies that the kerosene of	did not contain visible	e evidence of dye.			potion and about here.		
	Exception. If any of the kerosene inc	iuaea in this claim <b>d</b>					(a) CD1	
9	Nontavable use taxed at \$ 244		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
a b	Nontaxable use taxed at \$.244  Use on a farm for farming purposes				<del>                                     </del>	\$		
	Use in certain intercity and local buse	as (see Caution			,	Ψ		
C	above line 1)	o (See Caution						
d	Exported							
e	Nontaxable use taxed at \$.044							
T	Nontaxable use taxed at \$.219		I				1	

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5	Kerosene Used in Aviation (see Caution above line	1)				
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				\$	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219					
С	Nontaxable use (other than use by state or local government) taxed at \$.244					
d	Nontaxable use (other than use by state or local government) taxed at \$.219					
е	LUST tax on aviation fuels used in foreign trade					
6	Sales by Registered Ultimate Vendors of Undyed I Claimant certifies that it sold the diesel fuel at a tax-exclude	d price, repaid the	amount of ta			n consent
	of the buyer to make the claim. Claimant certifies that the di					
	Exception. If any of the diesel fuel included in this claim did	contain visible evi	dence of dy	e, attach an explar	nation and check here >	
			(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use by a state or local government				\$	
b	Use in certain intercity and local buses					
7	Sales by Registered Ultimate Vendors of Undyed F Than Kerosene For Use in Aviation)  Claimant certifies that it sold the kerosene at a tax-excluded	price, repaid the a	Reg			consent
	of the buyer to make the claim. Claimant certifies that the ke			•		
	<b>Exception.</b> If any of the kerosene included in this claim <b>did</b>	contain visible evid				(a) ODN
_	Llea by a state or lead accomment		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a b	Use by a state or local government  Sales from a blocked pump			}	\$	
c	Use in certain intercity and local buses			,		
8	Sales by Registered Ultimate Vendors of Kerosene			gistration No. ▶		the
	Claimant sold the kerosene for use in aviation at a tax-exclu amount of tax to the buyer, or has obtained the written consto be submitted.	ent of the buyer to	make the c	aim. See the instr	uctions for additional info	ormation
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade) taxed					

at \$.219

at \$.244

**b** Use in commercial aviation (other than foreign trade) taxed

c Nonexempt use in noncommercial aviation
 d Other nontaxable uses taxed at \$.244
 e Other nontaxable uses taxed at \$.219

f LUST tax on aviation fuels used in foreign trade

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9	Reserved for future use		Re	gistration No. ▶		
			(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
а	Reserved for future use				\$	
b	Reserved for future use					
10	Reserved for future use		Re	egistration No. I	•	
10	neserved for future use		ne	gistration No. )		
			(b) Rate	(c) Gallons of	(d) Amount of credit	(e) CRN
			(1)	biodiesel or	(a) Amount of orealt	(-, -
				renewable diesel		
а	Reserved for future use				\$	
b	Reserved for future use					
C	Reserved for future use					
11	Nontaxable Use of Alternative Fuel					
	Couties. There is a reduced are dit rate for use in our	tain intercity and	local buca	o (turno of uso E)	(acc instructions)	
	Caution: There is a reduced credit rate for use in cer	1		s (type of use 5)	(See instructions).	
		(a) Type of use	(b) Rate	(c) Gallons,	(d) Amount of credit	(e) CRN
				or gasoline or diesel gallon		
				equivalents		
а	Liquefied petroleum gas (LPG) (see instructions)				\$	
b	"P Series" fuels				Ψ	
C	Compressed natural gas (CNG) (see instructions)					
d	Liquefied hydrogen					
e	Fischer-Tropsch process liquid fuel from coal (including				,	
·	peat)					
f	Liquid fuel derived from biomass					
g	Liquefied natural gas (LNG) (see instructions)					
h	Liquefied gas derived from biomass					
12	Reserved for future use		Re	gistration No. ▶		
				I		1

12	Reserved for future use	Registration No. ▶			
		(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
а	Reserved for future use			\$	
b	Reserved for future use				
С	Reserved for future use				
d	Reserved for future use				
е	Reserved for future use				
f	Reserved for future use				
g	Reserved for future use				
h	Reserved for future use				
i	Reserved for future use				

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13	Registered Credit Card Issuers	Registration No. ►			
		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Diesel fuel sold for the exclusive use of a state or local government			\$	
b	Kerosene sold for the exclusive use of a state or local government				
С	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219				

### 14 Nontaxable Use of a Diesel-Water Fuel Emulsion

	Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).						
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN	
а	Nontaxable use				\$		
b	Exported						

## 15 Diesel-Water Fuel Emulsion Blending

## Registration No. ▶

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$	

### 16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001			\$	
b	Exported dyed kerosene				

	17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on		
	Schedule 5 (Form 1040), line 73; Form 1120, Schedule J, line 20b; Form 1120S, line 23c; Form		
1041, line 25h; or the proper line of other returns. ► 17	1041, line 25h; or the proper line of other returns. ►	17	\$

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