

# Routing Slip

2009 Form 4136, Credit for Federal Tax Paid on Fuels

To	Symbol	Room	Action Code	Initial/Date

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> 1. Per our conversation<br><input type="checkbox"/> 2. As requested<br><input type="checkbox"/> 3. Approval<br><input type="checkbox"/> 4. Comments<br><input type="checkbox"/> 5. Information<br><input type="checkbox"/> 6. Corrections | <input type="checkbox"/> 7. Signature<br><input type="checkbox"/> 8. Initials<br><input type="checkbox"/> 9. Note and return<br><input type="checkbox"/> 10. Necessary action<br><input type="checkbox"/> 11. See me<br><input type="checkbox"/> 12. Call me<br><input type="checkbox"/> 13. File | <input type="checkbox"/> 14. Prepare reply for signature of _____<br><br><input type="checkbox"/> 15. Please answer by _____ |
|--|---|--|

Remarks

From	Phone	Room No.
Date		

## Project File Checksheet

Action No.	Item	Oracle ✓	Initials or N/A	Date
<b>First Draft</b>				
1	Deferred item(s) considered			
2	Project file/R-set sent to review			
3	Project file/R-set returned to section			
<b>First Circulation</b>				
4	All review comments considered			
5	Graphics/R-set sent to Publishing			
6	Electronic file updated, spell checked and checked for completeness			
7	Composed pages/R-set proofread: ' 100% ' Changes only Proofreader:			
8	Proofreading changes put on electronic file and checked for spelling and completeness			
9	Circulation draft sent to reviewer/section chief			
10	Circulation email sent			
<b>Early Release of Form</b>				
11	Circulation comments considered			
12	Proofread 100% Proofreader:			
13	Early release draft emailed to Publishing			
14	Verified posting to website			
<b>OK-to-Print</b>				
15	All comments considered			
16	Reference checks completed			
17	Math verified			
18	Pub. 553 article(s) prepared			
19	Project file/electronic file updated with changes			
20	Spell checked/checked for completeness			
21	Composed pages/R-set proofread: ' 100% ' Changes only Proofreader:			
22	Approved by TLS; sent to section chief			
23	Approved by section chief, sent to reviewer			
24	Approved by reviewer, sent to branch			
25	Approved by branch, sent to TPCC Chair			
26	Approved by TPCC Chair (OMB), sent to TLS			
27	Electronic file updated with final comments, spell checked and checked for completeness			
28	Composed pages/R-set proofread: ' 100% ' Changes only Proofreader:			
<b>Release</b>				
29	Released to Publishing (OK-To-Print)			

## Record of Actions on Assignment

Assignment:		
Assigned to:	Date Started:	Date Completed:
Reviewed by:	Date Started:	Date Completed:

### Record of Technical Developments Considered

Development (Including Cite)	Description	Action	Location	TLS	Date	REV	Date
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							

### Coordination with Other Offices (Use Specific Symbols)

Item		Sent to Other Offices		Returned		Review of Comments	
Pages	Topic	Symbols	Date	Target	Actual	Initiator	Reviewer
1.							
2.							
3.							
4.							
5.							

Action Codes:  
 Material initiated or revised on basis of this item..... A  
 No action taken because:  
     Factual item ..... B  
     Already covered..... C  
     Limited applicability ..... D  
     Other (explain) ..... E

## Implementation Plan: Open Actions for Product 4136

Run by: SD\_Y2HCB

Run date: 27-JUL-09

Reviewer: BROOKS, DANIEL

Action Number	Act Section	IRC Section	Description of Action	Date Type	Effective Date	Target Due Date
<b>P.L. 110-343, Energy Improvement and Extension Act of 2008 (Division B)</b>						
66.00125	202(a)	40(g) 6427(e)(5)(B) 6436(c)(6)	Revise product to reflect expiration of biodiesel and renewable diesel mixture credits on December 31, 2009 on Line 10 <span style="border: 1px solid red; padding: 2px;">Page 3</span>	A	12-DEC-2009	03-OCT-2009
66.00126	202(b)	40A(b) 6426(c)	Revise product to reflect credit increase for biodiesel mixtures to \$1.00 on Line 10 <span style="border: 1px solid red; padding: 2px;">Page 3</span>	A	31-DEC-2008	03-OCT-2009
66.00127	202(b)	40A(b) 6426(c)	Revise product to reflect credit increase for agribiodiesel mixtures to \$1.00 on Line 10 <span style="border: 1px solid red; padding: 2px;">Page 3</span>	A	31-DEC-2008	03-OCT-2009
66.00128	202(c)	40A(f)	Revise product to reflect new definition/ requirements for renewable diesel in caption for line 10 <span style="border: 1px solid red; padding: 2px;">Page 3</span>	A	31-DEC-2008	03-OCT-2009
66.00129	202(e)	40A(f)	Revise product to reflect renewable diesel use as aviation fuel, including treating kerosene as if it were diesel fuel <span style="border: 1px solid red; padding: 2px;">Page 3, See Line 10 of the Instructions</span>	A	31-DEC-2009	03-OCT-2009
66.00130	204(a)		Revise product to reflect allowance of alternative fuel credit through 31-DEC-2009 from 30-SEP-2009 including for line 12 [for fiscal yr filers] <span style="border: 1px solid red; padding: 2px;">Page 3</span>	A	31-DEC-2009	03-OCT-2009
66.00131	204(a)	6426(e)(3)	Revise product to reflect allowance of alternative fuel mixture credit through 31-DEC-2009 from 30-SEP-2009 including for line 12 <span style="border: 1px solid red; padding: 2px;">Page 3</span>	A	31-DEC-2009	03-OCT-2009

## **Description of Major Changes to the 2009 Form 4136, Credit for Federal Tax Paid on Fuels**

### **General**

The edits were made to confirm to year references.

### **Pages 1, 2, and 4.**

The aviation fuel rates have been extended from March 31, 2009 to September 30, 2009. The reference is to Line 2, Line 5, Line 8, and Line 13. P.L. 111-12 section 2a.

### **Page 3**

The alcohol fuel mixture credit rate has changed from \$0.51 to \$0.45. The reference is to Line 9a. P.L. 110-264 section 15331 and IRC 40.

The new definition and requirement for renewable diesel mixtures are provided. The reference is in the caption under Line 10 for Biodiesel or Renewable Diesel Mixture Credit. P.L. 110-343 section 202(c) and 40A (f).

Renewable diesel fuel as aviation fuel in which kerosene is treated as diesel fuel. The reference is in the caption under Line 10. P.L. 110-343 section 202(e) and 40A (f).

The alternative fuel credit and the alternative fuel credit mixture credit, except for liquefied hydrogen, are scheduled to expire after December 31, 2009. The reference is made in the subscript under Line 12. P.L. 110-343 section 204(a) and IRC 6424(e) (3).

### **Page 4**

Line 17 on the form has been changed because the WRN for the Form 1040 for 2009 has renumbered the line to claim the credit from Form 4136. The credit is now claimed on Line 70 instead of Line 68 on the 2009 Form 1040.

Form **4136**  
 Department of the Treasury  
 Internal Revenue Service (99)

**Credit for Federal Tax Paid on Fuels**

OMB No. 1545-0162

**2009**  
 Attachment  
 Sequence No. **23**

▶ See the separate instructions.

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$ .183	}	\$	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
d	Exported	.184			411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .15/.000*		\$	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193/.043*			324
c	Exported	.194/.044*			412
d	LUST tax on aviation fuels used in foreign trade	.001			433

\*This rate applies after September 30, 2009.

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$ .243	}	\$	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			350
e	Exported	.244			413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$ .243	}	\$	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			
d	Exported	.244			414
e	Nontaxable use taxed at \$.044	.043			377
f	Nontaxable use taxed at \$.219	.218			369

**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$ .200		\$	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044*	.175/.000*			355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219/.044*	.218/.043*			369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	.001			433

\*This rate applies after September 30, 2009.

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Registration No. ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . . ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use by a state or local government	\$ .243	\$	360
<b>b</b>	Use in certain intercity and local buses	.17		350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Registration No. ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . . ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use by a state or local government	\$ .243	\$	346
<b>b</b>	Sales from a blocked pump	.243		
<b>c</b>	Use in certain intercity and local buses	.17		

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**

Registration No. ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219/.044*	\$.175/.000*		\$	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
<b>c</b>	Nonexempt use in noncommercial aviation	.025/.200*			418
<b>d</b>	Other nontaxable uses taxed at \$.244	.243			346
<b>e</b>	Other nontaxable uses taxed at \$.219/.044*	.218/.043*			369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	.001			433

\*This rate applies after September 30, 2009.

**9 Alcohol Fuel Mixture Credit****Registration No. ►**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Alcohol fuel mixtures containing ethanol	.45		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

**10 Biodiesel or Renewable Diesel Mixture Credit****Registration No. ►**

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$1.00/.000*		\$	388
b Agri-biodiesel mixtures	\$1.00/.000*			390
c Renewable diesel mixtures	\$1.00/.000*			307

\*This rate applies after December 31, 2009.

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 5 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)		\$.183		\$	419
b "P Series" fuels		.183			420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d Liquefied hydrogen		.183			422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423
f Liquid fuel derived from biomass		.243			424
g Liquefied natural gas (LNG)		.243			425
h Liquefied gas derived from biomass		.183			435

**12 Alternative Fuel Credit and Alternative Fuel Mixture Credit****Registration No. ►**

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)	\$.50/000*		\$	426
b "P Series" fuels	.50/.000*			427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50/.000*			428
d Liquefied hydrogen	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50/.000*			430
f Liquid fuel derived from biomass	.50/.000*			431
g Liquefied natural gas (LNG)	.50/.000*			432
h Liquefied gas derived from biomass	.50/.000*			436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50/.000*			437

\*This rate applies after December 31, 2009.



**13 Registered Credit Card Issuers**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243			346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044*	.218/.043*			369

\*This rate applies after September 30, 2009.

**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 page 6 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ .197		\$	309
<b>b</b> Exported		.198			306

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$.046		\$	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$	415
<b>b</b> Exported dyed kerosene	.001			416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, **line 70 (also check box b on line 70)**; Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

**17** \$

## Credit for Federal Tax Paid on Fuels

▶ See the separate instructions.  
 ▶ Attach this form to your income tax return.

Name (as shown on your income tax return)	Taxpayer identification number
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**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

### 1 Nontaxable Use of Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Off-highway business use		\$ .183	}	\$	362
b Use on a farm for farming purposes		.183			
c Other nontaxable use (see <b>Caution</b> above line 1)		.183			
d Exported		.184			411

### 2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade)		\$ .15/.000*		\$	354
b Other nontaxable use (see <b>Caution</b> above line 1)		.193/.043*			324
c Exported		.194/.044*			412
d LUST tax on aviation fuels used in foreign trade		.001			433

\*This rate applies after March 31, 2009.

### 3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use		\$ .243	}	\$	360
b Use on a farm for farming purposes		.243			
c Use in trains		.243			353
d Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17			350
e Exported		.244			413

### 4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ▶

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use taxed at \$.244		\$ .243	}	\$	346
b Use on a farm for farming purposes		.243			
c Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17			347
d Exported		.244			414
e Nontaxable use taxed at \$.044		.043			377
f Nontaxable use taxed at \$.219		.218			369

**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244		\$.200		\$	417
<b>b</b> Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044*		.175/.000*			355
<b>c</b> Nontaxable use (other than use by state or local government) taxed at \$.244		.243			346
<b>d</b> Nontaxable use (other than use by state or local government) taxed at \$.219/.044*		.218/.043*			369
<b>e</b> LUST tax on aviation fuels used in foreign trade *This rate applies after March 31, 2009.		.001			433

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel** **Registration No. ▶**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ▶

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$.243		\$	360
<b>b</b> Use in certain intercity and local buses	.17			350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)** **Registration No. ▶**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ▶

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$.243	}	\$	346
<b>b</b> Sales from a blocked pump	.243			
<b>c</b> Use in certain intercity and local buses	.17			347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation** **Registration No. ▶**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use in commercial aviation (other than foreign trade) taxed at \$.219/.044*		\$.175/.000*		\$	355
<b>b</b> Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
<b>c</b> Nonexempt use in noncommercial aviation		.025/.200*			418
<b>d</b> Other nontaxable uses taxed at \$.244		.243			346
<b>e</b> Other nontaxable uses taxed at \$.219/.044*		.218/.043*			369
<b>f</b> LUST tax on aviation fuels used in foreign trade *This rate applies after March 31, 2009.		.001			433

**9 Alcohol Fuel Mixture Credit**

Registration No. ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Alcohol fuel mixtures containing ethanol	\$.51/.45*		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

\*This rate applies after December 31, 2008.

**10 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with diesel fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass (as defined in section 45K(c)(3)) using a thermal depolymerization process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975 or D396. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for details.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50/1.00*		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

\*This rate applies after December 31, 2008.

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 5 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)		\$.183		\$	419
b "P Series" fuels		.183			420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d Liquefied hydrogen		.183			422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423
f Liquid fuel derived from biomass		.243			424
g Liquefied natural gas (LNG)		.243			425
h Liquefied gas derived from biomass		.183			435

**12 Alternative Fuel Credit and Alternative Fuel Mixture Credit**

Registration No. ►

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d Liquefied hydrogen	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f Liquid fuel derived from biomass	.50			431
g Liquefied natural gas (LNG)	.50			432
h Liquefied gas derived from biomass	.50			436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50			437

**13 Registered Credit Card Issuers**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243			346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044*	.218/.043*			369

\*This rate applies after March 31, 2009.

**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 page 6 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$.197		\$	309
<b>b</b> Exported		.198			306

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$.046		\$	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$	415
<b>b</b> Exported dyed kerosene	.001			416

<b>17 Total income tax credit claimed.</b> Add lines 1 through 16, column (d). Enter here and on Form 1040, line 68 (also check box b on line 68); Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►	<b>17</b>	\$		
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