

**Schedule 3  
(Form 8849)**

(Rev. January 2014)  
Department of the Treasury  
Internal Revenue Service

**Certain Fuel Mixtures  
and the Alternative Fuel Credit**

▶ Attach to Form 8849. **Do not** file with any other schedule.

▶ Information about Schedule 3 (Form 8849) and its instructions is at [www.irs.gov/form8849](http://www.irs.gov/form8849).

OMB No. 1545-1420

Name as shown on Form 8849

EIN or SSN

Total refund (see instructions)

\$

**Caution.** The alternative fuel credit must first be taken on Form 720 as a credit against your alternative fuel or compressed natural gas (CNG) tax liability. If you have these tax liabilities and you did not make the claim on Schedule C (Form 720) as a credit against those liabilities, you must first file Form 720X, Amended Quarterly Federal Excise Tax Return, before Form 8849, Schedule 3, can be used for the refund. You cannot claim any amounts on Form 8849 that you claimed (or will claim) on Schedule C (Form 720), Form 720X, or Form 4136, Credit for Federal Tax Paid on Fuels.

The alternative fuel mixture credit cannot be claimed on this form or on Form 4136. It must be taken as a credit against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on Form 720.

**Claimant's registration no. ▶**

Enter your registration number, including the prefix. Line 3 claimants must enter their AL or AM registration number.

**Period of claim:** Enter month, day, and year in MMDDYYYY format.

From ▶

To ▶

**1 Reserved**

Reserved

	(a) Rate	(b) Gallons of alcohol	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Reserved				
b Reserved				

**2 Reserved**

Reserved

	(a) Rate	(b) Gallons of biodiesel or renewable diesel	(c) Amount of claim Multiply col. (a) by col. (b)	(d) CRN
a Reserved			\$	
b Reserved				
c Reserved				

**3 Alternative Fuel Credit**

	(a) Rate	(b) Gallons or gasoline gallon equivalents (GGE)	(c) Amount of claim Multiply col. (a) by col. (b)	(d) CRN
a Reserved			\$	
b Reserved				
c Reserved				
d Liquefied hydrogen			\$	429
e Reserved				
f Reserved				
g Reserved				
h Reserved				
i Reserved				

Send this schedule with completed Form 8849 to: Internal Revenue Service, P.O. Box 312, Covington, KY 41012-0312; on the envelope write "Fuel Mixture Claim."

For Privacy Act and Paperwork Reduction Act Notice, see Form 8849 instructions.

Cat. No. 27451F

Schedule 3 (Form 8849) (Rev. 1-2014)

Section references are to the Internal Revenue Code, unless otherwise noted.

## Future Developments

For the latest information about developments related to Schedule 3 (Form 8849) and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8849](http://www.irs.gov/form8849).

## What's New

The credits for biodiesel or renewable diesel mixtures, and alternative fuel and alternative fuel mixtures (except for liquefied hydrogen) expired on December 31, 2013.

## Reminders

The refund claimed on Schedule 3 can be less than \$200 if the claim is filed electronically. For more information on filing electronically, visit the IRS *e-file* website at [www.irs.gov/efile](http://www.irs.gov/efile).

## General Instructions

### Coordination With Excise Tax Credit

Only one credit may be taken for any one gallon of alternative fuel. If any amount is claimed (or will be claimed) for any gallon of alternative fuel on Form 720, Form 720X, or Form 4136, then a claim cannot be made on Form 8849 for that gallon of alternative fuel.

### Excise Tax Liability

Persons who blend an untaxed liquid with taxable fuel to produce a taxable fuel mixture outside the bulk transfer terminal system must pay the excise tax on the volume of the untaxed liquid in the mixture.

Use Form 720 to report these taxes. You also must be registered with the IRS as a blender (M registrants). Line 3 claimants must also have an AL registration number. See Form 637, Application for Registration (For Certain Excise Tax Activities).

### How To File

Attach Schedule 3 to Form 8849. On the envelope write "Fuel Mixture Claim" and send it to the IRS at the address on page 1.

## Specific Instructions

### Lines 1, 2, 3a through 3c, and 3e through 3i

**Expiration of credits.** These lines have been reserved in case Congress extends the credits for 2014.

### Line 3d. Alternative Fuel Credit (Liquefied Hydrogen Only)

**Claimant.** For the alternative fuel credit, the registered alternative fueler who (1) sold an alternative fuel at retail and delivered it into the fuel supply tank of a motor vehicle or motorboat, (2) sold an alternative fuel, delivered it in bulk for taxable use in a motor vehicle or motorboat, and received the required statement from the buyer, (3) used an alternative fuel (not sold at retail or in bulk as previously described) in a motor vehicle or motorboat, or (4) sold an alternative fuel for use as a fuel in aviation is the only person eligible to make this claim.

**Claim requirements.** The alternative fuel credit may not be claimed for alternative fuel produced outside the United States for use as a fuel outside the United States. The United States includes any possession of the United States. The following requirements must be met.

1. You must be registered with the IRS.
2. The claim must be for an alternative fuel sold or used (as described above under *Claimant*) during a period that is at least 1 week.
3. The amount of the claim must be at least \$200 unless the claim is filed electronically. To meet the minimum, amounts from lines 2 and 3 may be combined.
4. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for an alternative fuel sold or used during June and July must be filed by September 30.

**Note.** If requirements 2–4 above are not met, see *Annual Claims* under *Additional Information for Schedules 1, 2, and 3* in the Form 8849 instructions.

**How to claim the credit.** Any alternative fuel credit must first be taken on Schedule C (Form 720) to reduce your alternative fuel or CNG tax liability. Any excess credit may be claimed on Schedule C (Form 720), Schedule 3 (Form 8849), or Form 4136. See the Caution at the top of page 1.

For alternative fuel mixtures produced after December 31, 2011, the alternative fuel mixture credit can be claimed only on Schedule C (Form 720), not on Form 4136, or on Schedule 3 (Form 8849). See instructions for Form 720 for more information.

Enter the amount claimed on line 3d, column (c), in the total refund box at the top of the first page of the schedule.