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Form **4136** Department of the Treasury

Internal Revenue Service (99)

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

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

OMB No. 1545-0162

20**19** Attachment Sequence No. **23** 

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 or 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 or 14), claimant certifies that a certificate has not been provided to the credit card issuer.

#### 1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

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

#### 2 Nontaxable Use of Aviation Gasoline

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

#### 3 Nontaxable Use of Undyed Diesel Fuel

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use		\$ .243	1		
b	Use on a farm for farming purposes		.243	}	\$	360
С	Use in trains		.243			353
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17			350
е	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 (e) CRN of credit а Nontaxable use taxed at \$.244 \$.243 b Use on a farm for farming purposes .243 \$ 346 Use in certain intercity and local buses (see Caution С above line 1) .17 347 Exported .244 414 d е Nontaxable use taxed at \$.044 .043 377 f Nontaxable use taxed at \$.219 .218 369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

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

		(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		\$ .200		\$	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219		.175			355
с	Nontaxable use (other than use by state or local government) taxed at \$.244		.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219		.218			369
е	LUST tax on aviation fuels used in foreign trade		.001			433
6	Sales by Registered Ultimate Vendors of Undyed D	)iesel Fuel	Reg	istration 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.

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
I	Use by a state or local government	\$ .243		\$	360
)	Use in certain intercity and local buses	.17			350
	Sales by Registered Ultimate Vendors of Undyed Kerosene	Devi	atration No. N		

(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.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Use by a state or local government	\$ .243	)		
Sales from a blocked pump	.243	}	\$	346
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
а	Use in commercial aviation (other than foreign trade) taxed at \$.219		\$ .175		\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244		.200			417
С	Nonexempt use in noncommercial aviation		.025			418
d	Other nontaxable uses taxed at \$.244		.243			346
е	Other nontaxable uses taxed at \$.219		.218			369
f	LUST tax on aviation fuels used in foreign trade		.001			433

#### 9 Reserved for future use

## Registration No. ►

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
а	Reserved for future use			\$	
b	Reserved for future use				
10	Piedianal ar Panawahla Dianal Mixture Credit	Dear	interation No.		

#### 10 Biodiesel or Renewable Diesel Mixture Credit

## Registration No.

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, 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, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 10. 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
а	Biodiesel (other than agri-biodiesel) mixtures	\$1.00		\$	388
b	Agri-biodiesel mixtures	1.00			390
С	Renewable diesel mixtures	1.00			307

## 11 Nontaxable Use of Alternative Fuel

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
Liquefied petroleum gas (LPG) (see instructions)		\$.183		\$	419
"P Series" fuels		.183			420
Compressed natural gas (CNG) (see instructions)		.183			421
Liquefied hydrogen		.183			422
Fischer-Tropsch process liquid fuel from coal (including peat)		.243			423
Liquid fuel derived from biomass		.243			424
Liquefied natural gas (LNG) (see instructions)		.243			425
Liquefied gas derived from biomass		.183			435

#### 12 Alternative Fuel Credit

а

b

С

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е

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i.

#### (b) Rate (e) CRN (c) Gallons, (d) Amount or gasoline of credit or diesel gallon equivalents Liquefied petroleum gas (LPG) (see instructions) \$.50 \$ 426 "P Series" fuels .50 427 Compressed natural gas (CNG) (see instructions) .50 428 Liquefied hydrogen .50 429 Fischer-Tropsch process liquid fuel from coal (including peat) .50 430 Liquid fuel derived from biomass .50 431 Liquefied natural gas (LNG) (see instructions) .50 432 Liquefied gas derived from biomass .50 436 Compressed gas derived from biomass .50 437

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13	Registered Credit Card Issuers		Regi	stration No. ►		
			(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Diesel fuel sold for the exclusive use of a state or local govern	nment	\$ .243		\$	360
b	Kerosene sold for the exclusive use of a state or local govern	ment	.243			346
с	Kerosene for use in aviation sold for the exclusive use of a sta government taxed at \$.219	ate or local	.218			369
14	Nontaxable Use of a Diesel-Water Fuel Emulsion					
	Caution: There is a reduced credit rate for use in certa	in intercity and lo	cal buses (t	type of use 5). Se	ee instructions.	
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use		\$ .197		\$	309
b	Exported		.198			306
15	Diesel-Water Fuel Emulsion Blending	sion Blending Registration No. ►				
			(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
	Blender credit		\$.046		\$	310
16	Exported Dyed Fuels and Exported Gasoline Blends	stocks		- 11		
			(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Exported dyed diesel fuel and exported gasoline blendstocks	taxed at \$.001	\$ .001		\$	415
b	Exported dyed kerosene		.001			416
17	<b>Total income tax credit claimed.</b> Add lines 1 through 16 3 (Form 1040 or 1040-SR), line 12; Form 1120, Schedule 1041, Schedule G, line 16b; or the proper line of other ret	J, line 20b; Form	1120-S, line	23c; Form	\$	