Note: The draft you are looking for begins on the next page.



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Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at IRS.gov/Form1040; the Pub. 501 page is at IRS.gov/Pub501; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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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.

2019	
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.

Nontaxable Use of Gasoline

Note: CRN is credit reference number.

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

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 Caution above line 1)		.193			324
С	Exported		.194			412
d	LUST tax on aviation fuels used in foreign trade		.001			433

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 cred	it (e) CRN
а	Nontaxable use		\$.243	1		
b	Use on a farm for farming purposes		.243	<u> </u>	\$	360
С	Use in trains		.243			353
d	Use in certain intercity and local buses (see Caution above line 1)		.17			350
е	Exported		.244			413

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
а	Nontaxable use taxed at \$.244		\$.243	1		
b	Use on a farm for farming purposes		.243	<u> </u>	\$	346
С	Use in certain intercity and local buses (see Caution above line 1)		.17			347
d	Exported		.244			414
е	Nontaxable use taxed at \$.044		.043			377
f	Nontaxable use taxed at \$.219		.218			369

Form 4136 (2019) Page **2**

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

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cre	dit (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 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 cre	dit (e) CRN
а	Use by a state or local government	\$.243		\$	360
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 cred	dit	(e) CRN
а	Use by a state or local government	\$.243	1			
b	Sales from a blocked pump	.243	}	\$		346
С	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 cre	edit	(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

Form **4136** (2019)

Form 4136 (2019) Page ${f 3}$

9 Reserved for future use (b) Rate (c) Gallons of alcohol (d) Amount of credit (e) CRN a Reserved for future use

10 Biodiesel or Renewable Diesel Mixture Credit

Reserved for future use

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

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

12 Alternative Fuel Credit

Registration No. ▶

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

Form 4136 (2019) Page 4

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 g	government	\$.243		\$	360
b	Kerosene sold for the exclusive use of a state or local government Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219		.243			346
С			.218			369
14	Nontaxable Use of a Diesel-Water Fuel Emulsion	on	A		UT	
	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		\$.197		\$	309
b	Exported		.198			306
15	Diesel-Water Fuel Emulsion Blending	7		Registration No	·UI	
			(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
	Blender credit		\$.046		\$	310
16	6 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 blends at \$.001	tocks taxed	\$.001		\$	415
b	Exported dyed kerosene		.001			416
17	Total income tax credit claimed. Add lines 1 throschedule 3 (Form 1040 or 1040-SR), line 12; Form 1 line 23c; Form 1041, Schedule G, line 16b; or the pro-	120, Schedule J,	line 20b; For	m 1120-S,	1	136 (2019