



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

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# Credit for Federal Tax Paid on Fuels

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form4136](http://www.irs.gov/Form4136) for instructions and the latest information.  
**Complete and attach the Worksheet Fuel Tax Credit-1 to your return (see instructions).**

**2024**  
Attachment  
Sequence No. **79**

Name (as shown on your income tax return)

Taxpayer identification number

**Caution:**

The person(s) signing the return with which this form is filed are declaring, under penalty of perjury, that the return and accompanying schedules, statements, and any other attachments are true, correct, and complete to the best of the signer's knowledge and belief. That declaration includes all amounts reported and all credits claimed on this form. It also includes certifying that all the statements with respect to certain lines below as well.

You have the name and address of the person who sold the fuel to you and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, you haven't waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), a certificate hasn't been provided to the credit card issuer. For type of use 2, the equipment or vehicle used wasn't a highway vehicle, which generally means that it wasn't registered or required to be registered for use on public highways.

**1 Nontaxable Use of Gasoline**

**Note:** CRN is the credit reference number.

|   | (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   |             | \$                   | 354     |
| b | Other nontaxable use (see <b>Caution</b> above line 1) | .193     |             |                      | 324     |
| c | Exported   | .194     |             |                      | 412     |
| d | LUST tax on aviation fuels used in foreign trade       | .001     |             |                      | 433     |

**3 Nontaxable Use of Undyed Diesel Fuel**

**You certify the following.** 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)**

**You certify the following.** 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**

|          | (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 | .175     |             |                      | 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    | .218     |             |                      | 369     |
| <b>e</b> | LUST tax on aviation fuels used in foreign trade                                | .001     |             |                      | 433     |

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

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

**You certify the following.** You sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the diesel fuel didn't 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. \_\_\_\_\_

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

**You certify the following.** You sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the kerosene didn't 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. \_\_\_\_\_

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

**You certify the following.** You sold the kerosene for use in aviation at a tax-excluded price and you haven't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or you've 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 | \$ .175  |             | \$                   | 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     |             |                      | 418     |
| <b>d</b> | Other nontaxable uses taxed at \$.244                                 | .243     |             |                      | 346     |
| <b>e</b> | Other nontaxable uses taxed at \$.219                                 | .218     |             |                      | 369     |
| <b>f</b> | 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 |
|---------------------------|----------|------------------------|----------------------|---------|
| a Reserved for future use |          |                        | \$                   |         |
| b Reserved for future use |          |                        |                      |         |

**10 Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel Mixture Credit**

Registration No. \_\_\_\_\_

If you haven't attached the appropriate certificates and, if applicable, appropriate reseller statements, **STOP**; you're not eligible to make Form 4136 claims.

**You certify the following.**

**Biodiesel or renewable diesel mixtures.** You produced a mixture by mixing biodiesel with diesel fuel or renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. 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.

**Sustainable aviation fuel (SAF) mixtures.** You produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by you in the United States, such mixture was used by you (or sold by you for use) in an aircraft, such sale or use was in the ordinary course of your trade or business, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. **For all claims.** You've attached the appropriate certificates and, if applicable, appropriate reseller statements. You have no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

|   | (b) Rate | (c) Number of gallons sold or used | (d) Amount of credit | (e) CRN |
|---|----------|------------------------------------|----------------------|---------|
| a Biodiesel (other than agri-biodiesel) mixtures        | \$1.00   |                                    | \$                   | 388     |
| b Agri-biodiesel mixtures                               | 1.00     |                                    |                      | 390     |
| c Renewable diesel mixtures                             | 1.00     |                                    |                      | 307     |
| d Sustainable aviation fuel mixtures (see instructions) |          |                                    |                      | 440     |

**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 |
|--|-----------------|----------|---|----------------------|---------|
| a Liquefied petroleum gas (LPG) (see instructions)               |                 | \$.183   |   | \$                   | 419     |
| b "P Series" fuels   |                 | .183     |   |                      | 420     |
| c Compressed natural gas (CNG) (see instructions)                |                 | .183     |   |                      | 421     |
| d Liquefied hydrogen   |                 | .183     |   |                      | 422     |
| e 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. \_\_\_\_\_

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

|   | (b) Rate | (c) Gallons, or gasoline or diesel gallon equivalents | (d) Amount of credit | (e) CRN |
|---|----------|---|----------------------|---------|
| <b>a</b> Liquefied petroleum gas (LPG) (see instructions)               | \$ .50   |   | \$                   | 426     |
| <b>b</b> "P Series" fuels   | .50      |   |                      | 427     |
| <b>c</b> Compressed natural gas (CNG) (see instructions)                | .50      |   |                      | 428     |
| <b>d</b> Reserved for future use  |          |   |                      |         |
| <b>e</b> Fischer-Tropsch process liquid fuel from coal (including peat) | .50      |   |                      | 430     |
| <b>f</b> Liquid fuel derived from biomass                               | .50      |   |                      | 431     |
| <b>g</b> Liquefied natural gas (LNG) (see instructions)                 | .50      |   |                      | 432     |
| <b>h</b> Liquefied gas derived from biomass                             | .50      |   |                      | 436     |
| <b>i</b> Compressed gas derived from biomass                            | .50      |   |                      | 437     |

**13 Registered Credit Card Issuers**

Registration No. \_\_\_\_\_

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

|   | (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 | .218     |             |                      | 369     |

**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 |
|-------------------------|-----------------|----------|-------------|----------------------|---------|
| <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 Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 24c; Form 1041, Schedule G, line 17; or the proper line of other returns . . . . .

**17** \$