Schedule 8 (Form 8849)
(October 2006)
Department of the Treasury
Internal Revenue Service

Registered Credit Card Issuers

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

OMB No. 1545-1420

Name as shown on Form 8849	EIN	Total refund (see instructions)
		$

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

Claimant's registration no. ▶ C C ____________________ *You must enter your registration number to make a claim on Schedule 8.*

Note. For lines 1 through 5, claimant (a) has not collected the amount of tax from the ultimate purchaser or has obtained the written consent of the ultimate purchaser to make the claim, (b) has repaid or agreed to repay the amount of tax to the ultimate vendor, has obtained the written consent of the ultimate vendor to make the claim, or has made arrangements that directly or indirectly provide the ultimate vendor with repayment of the tax, and (c) has obtained the required certificate from the ultimate purchaser and has no reason to believe any of the information in the certificate is false.

1 Sales of Undyed Diesel Fuel

	(a) Rate	(b) Gallons	(c) Amount of refund *Multiply col. (a) by col. (b)*	(d) CRN
Use by a state or local government	$ .243		$	360

2 Sales of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

	(a) Rate	(b) Gallons	(c) Amount of refund *Multiply col. (a) by col. (b)*	(d) CRN
Use by a state or local government	$ .243		$	346

3 Sales of Kerosene for Use in Aviation

	(a) Rate	(b) Gallons	(c) Amount of refund *Multiply col. (a) by col. (b)*	(d) CRN
a Use by a state or local government (kerosene taxed at $ .244)	$ .243		$	346
b Use by a state or local government (kerosene taxed at $ .219)	.218			369

4 Sales of Gasoline

	(a) Rate	(b) Gallons	(c) Amount of refund *Multiply col. (a) by col. (b)*	(d) CRN
a Use by a nonprofit educational organization	$ .183		$	362
b Use by a state or local government	.183			

5 Sales of Aviation Gasoline

	(a) Rate	(b) Gallons	(c) Amount of refund *Multiply col. (a) by col. (b)*	(d) CRN
a Use by a nonprofit educational organization	$ .193		$	324
b Use by a state or local government	.193			

Instructions

Purpose of Schedule

New Schedule 8, Registered Credit Card Issuers, is used by registered credit card issuers to make a claim for refund or payment of tax paid on certain sales of taxable fuel (diesel fuel, kerosene, and gasoline) to state and local governments and certain sales of gasoline to nonprofit educational organizations. The taxable fuel must have been purchased with a credit card issued to the state or local government or nonprofit educational organization by the credit card issuer making the claim. These rules apply to taxable fuel sold after December 31, 2005.

Claims may be made for the fuels and uses as listed on lines 1 through 5. To make a claim, the credit card issuer must:

1. Be registered by the IRS, and

2. Meet the conditions described in the note above line 1.

If 1 and 2 above are not met, or if the taxable fuel is purchased without the use of a credit card issued by the credit card issuer to a state or local government or nonprofit educational organization, the credit card issuer cannot make the claim.

Registration Number

You must enter your registration number. You are registered if you received a letter of registration with a registration number from the IRS that has not been revoked or suspended. If you do not have a registration number, you cannot make this claim. Use Form 637, Application for Registration (For Certain Excise Tax Activities), to apply for one.

Required Certificate

See Model Certificate R in Pub. 510, Excise Taxes for 2006.

How To File

Attach Schedule 8 to Form 8849. On the envelope write “Registered Credit Card Issuer Claim” and mail to the IRS at the address under *Where To File* in the Form 8849 instructions.

Lines 1 Through 5

Claim requirements. The following requirements must be met.

1. The claim must be for taxable fuel sold during a period that is at least 1 week.

2. The amount of the claim must be at least $200. To meet this minimum, amounts from lines 1 through 5 may be combined.

3. 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 diesel fuel sold during September and October must be filed by December 31.

Note. If the requirements above are not met for lines 1 through 3, see *Annual Claims* in the Form 8849 instructions.

Total Refund

Add all amounts in column **(c)** and enter the result in the total refund box at the top of the schedule.