Items of General Interest

Announcement 98-90

Proposed Changes to Form 8849

Purpose

The purpose of this announcement is to request public comments on the proposed changes to Form 8849, Claim for Refund of Excise Taxes.

Note: *The Form 8849 and Schedules shown are subject to change and OMB approval before final release.*

Proposed changes to Form 8849

The proposed changes include the following:

- Six schedules are provided, five for fuel tax claims and one for other claims.
- Fuel tax claims that have similar requirements are made on the same schedule.
- Entry boxes are provided for data on the form and schedules.

Benefits of the changes

The revised Form 8849 will:

- Allow the claimant to use only the applicable schedules;
- Reduce the number of separate statements and attachments required to be prepared by the claimant;
- Reduce the amount of correspondence with IRS because of incomplete claims;
- Provide adequate space to enter the required information; and
- Allow the IRS to use improved data processing techniques for increased efficiency.

Comments requested

The IRS would like to receive comments on the proposed changes to Form 8849 from interested parties by November 15, 1998. Send written comments to:

Chairman, Tax Forms Coordinating Committee
Internal Revenue Service, OP:FS:FP, Room 5577
1111 Constitution Avenue, NW
Washington, D.C. 20224

Alternatively, you may send comments to the Chairman, TFCC, by fax at (202) 622-5025, or e-mail to tfpmail@publish.no.irs.gov

After the end of the comment period, the IRS will evaluate the documents received and announce the final changes to the Form 8849. Although we will not be able to respond to each comment, we will carefully consider all of them.

Form **8849** (Rev. October 1998)

Department of the Treasury—Internal Revenue Service

Claim for Refund of Excise Taxes

OMB No. 1545-1420

Please print in ALL CAPITAL LETTERS. Leave a single space between words.

Name of claimant

Employer identification number (EIN)

Address (number, street, room or suite no.)

Social security number (SSN)

City and state or province (Foreign addresses, include postal code as appropriate.)

ZIP code

Foreign country, if applicable. Do not abbreviate.

Month income tax year ends

Caution: ***Do not*** *claim any amounts on Form 8849 that were or will be claimed on* ***Schedule C (Form 720),*** *Adjustments and Claims, or* ***Form 4136,*** *Credit for Federal Tax Paid on Fuels.*

Proof as of September 17, 1998 (subject to change)

Schedules Attached

Check the box for each schedule that is attached.

Sch. 1	Nontaxable Use of Fuels	☐
Sch. 2	Sales by Registered Ultimate Vendors of Undyed Kerosene and Undyed Diesel Fuel	☐
Sch. 3	Gasohol Blending	☐
Sch. 4	Sales by Gasoline Wholesale Distributors	☐
Sch. 5	Section 4081(e)	☐
Sch. 6	Other Claims (including claims for Form 720, Form 2290, Form 11-C, and Form 730 taxes)	☐

Sign Here

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that amounts claimed on this form have not been, and will not be, claimed on any other form.

Signature | Date | ( ) Daytime telephone number

(Please type or print your name below signature.)

Schedule 1 (Form 8849)
(Rev. October 1998)

Department of the Treasury—Internal Revenue Service

Nontaxable Use of Fuels

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on page 1 | EIN or SSN

Period of claim ▶ From ___ + ___ + ___ To ___ + ___ + ___

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund	(e) CRN
1 Nontaxable Use of Gasoline/Gasohol					
a Gasoline					301
b Gasohol containing at least 10% alcohol					312
c Gasohol containing at least 7.7% alcohol but less than 10% alcohol					
d Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol					
2 Nontaxable Use of Aviation Gasoline					
a Use in commercial aviation (other than foreign trade)					307
b Other nontaxable use					

Proof as of September 17, 1998 (subject to change)

3 Nontaxable Use of Undyed Kerosene or Undyed Diesel Fuel

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

Exception. If any of the fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here . . . . . ▶ ☐

Claimant has the name and address of the person(s) who sold the fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Caution: *Claims for the tax paid on fuel used on a farm for farming purposes, for the exclusive use of a state or local government or kerosene sold from a blocked pump cannot be made on line 3. Only registered ultimate vendors may make those claims.*

a Nontaxable use (excluding use on a farm for farming purposes or exclusive use of a state or local government)					303
b Trains					305
c Certain intercity or local buses					303
4 Nontaxable Use of Aviation Fuel (other than gasoline)					
a Use in commercial aviation (other than foreign trade)					310
b Other nontaxable use					
5 Use of LPG in Certain Buses					
a Intercity and local buses					304
b Qualified local and school buses					

Schedule 2 (Form 8849)

Department of the Treasury—Internal Revenue Service

Sales by Registered Ultimate Vendors of Undyed Kerosene and Undyed Diesel Fuel

(Rev. October 1998) ▶ Attach to Form 8849. OMB No. 1545-1420

Name as shown on page 1 | EIN or SSN

1 Sales by Ultimate Vendors of Undyed Kerosene

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 a detailed explanation and check here . . . . . ▶ ☐

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or obtained written consent of the buyer to make the claim; and obtained any required certificate from the buyer and has no reason to believe any information in the certificate is false.

Period of claim ▶ From __ __-__ __-__ __ **To** __ __-__ __-__ __

Registration No. ▶ U P __ __-__ __-__ __

	(a) Rate	(b) Gallons	(c) Amount of refund	(d) CRN
a Sales from a blocked pump				303

Period of claim ▶ From __ __-__ __-__ __ **To** __ __-__ __-__ __

Note: *UV registrants must complete line 3 below.*

Registration No. ▶ U V __ __-__ __-__ __

b Use on a farm for farming purposes				303
c Use by a state or local government				

Proof as of September 17, 1998 (subject to change)

2 Sales by Ultimate Vendors 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 a detailed explanation and check here . . . . . ▶ ☐

Claimant sold the fuel at a tax-excluded price, repaid the amount of tax to the buyer, or obtained written consent of the buyer to make the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false.

Period of claim ▶ From __ __-__ __-__ __ **To** __ __-__ __-__ __

Note: *UV registrants must complete line 3 below.*

Registration No. ▶ U V __ __-__ __-__ __

a Use on a farm for farming purposes				303
b Use by a state or local government				

3 Farmer or Government Unit Information

For lines 1b, 1c, 2a, and 2b above, enter the information below for each farmer, custom harvester, or governmental unit to whom the fuel was sold. If more space is needed, attach an additional sheet.

Taxpayer identification no.	Name	Gallons

Schedule 3 (Form 8849)
(Rev. October 1998)

Department of the Treasury—Internal Revenue Service

Gasohol Blending

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on page 1	EIN or SSN

Claimant certifies that it bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was **used or sold for use in a trade or business.** For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

Proof as of September 17, 1998 (subject to change)

Period of claim ▶ **From** __ __ – __ __ – __ __ **To** __ __ – __ __ – __ __

Percentage of Alcohol in the Gasohol	**(a) Gallons**	**(b) Rate**	**(c) Amount of refund**	**(d) CRN**
1 At least 10% alcohol				
Gasoline				302
Alcohol				
2 At least 7.7% alcohol but less than 10% alcohol	**(a) Gallons**	**(b) Rate**	**(c) Amount of refund**	**(d) CRN**
Gasoline				302
Alcohol				
3 At least 5.7% alcohol but less than 7.7% alcohol	**(a) Gallons**	**(b) Rate**	**(c) Amount of refund**	**(d) CRN**
Gasoline				302
Alcohol				

Schedule 4 (Form 8849)
(Rev. October 1998)

Department of the Treasury—Internal Revenue Service

Sales by Gasoline Wholesale Distributors

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on page 1

EIN or SSN

Claimant certifies that it bought gasoline, gasohol, or aviation gasoline at a price that included the excise tax. Claimant qualifies as a gasoline wholesale distributor, sold the fuel at a tax-excluded price, and obtained a certificate of ultimate purchaser or proof of export from the buyer.

Period of claim ▶ **From** ___ **To** ___

Type of Fuel	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund	(e) CRN
1 Gasoline					301
2 Gasohol containing at least 10% alcohol					
3 Gasohol containing at least 7.7% alcohol but less than 10% alcohol					312
4 Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol					
5 Aviation gasoline					307

Proof as of September 17, 1998 (subject to change)

Schedule 5 (Form 8849)
(Rev. October 1998)

Department of the Treasury—Internal Revenue Service

Section 4081(e)

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on page 1 | EIN or SSN

Part I Claim for Refund of Second Tax

Period of claim ▶ **From** ___ **To** ___

Type of fuel	(a) Total amount of refund	(b) CRN
1 Gasoline		301
2 Diesel/kerosene		303
3 Aviation gasoline		307

Part II Supporting Information Required (See instructions.) If more space is needed, attach separate sheets.

Claimant certifies that the amount of the second tax has not been included in the price of the fuel, and has not been collected from the purchaser. Claimant has attached a copy of the First Taxpayer's Report, and if applicable, a copy of the Statement of Subsequent Seller.

Proof as of September 17, 1998 (subject to change)

A

(a) Gallons of fuel claimed

(b) Amount of second tax paid

(c) Date second liability incurred

(d) Filing date of Form 720 reporting second liability

B

(a) Gallons of fuel claimed

(b) Amount of second tax paid

(c) Date second liability incurred

(d) Filing date of Form 720 reporting second liability

C

(a) Gallons of fuel claimed

(b) Amount of second tax paid

(c) Date second liability incurred

(d) Filing date of Form 720 reporting second liability

Schedule 6 (Form 8849)
(Rev. October 1998)

Department of the Treasury—Internal Revenue Service

Other Claims

▶ Attach to Form 8849. ▶ See instructions.

OMB No. 1545-1420

Name as shown on page 1

EIN or SSN

Period of claim ▶ **From** ☐☐-☐☐-☐☐☐☐ **To** ☐☐-☐☐-☐☐☐☐

Type of Tax	Amount of Refund

Use the space below for an explanation of the amount of the refund.

Proof as of September 17, 1998 (subject to change)

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