Schedule 1 (Form 8849)
(Rev. July 2002)

Department of the Treasury—Internal Revenue Service

Nontaxable Use of Fuels

▶ Attach to Form 8849.

OMB No. 1545-1420

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

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

1 Nontaxable Use of Gasoline and Gasohol	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund *Multiply col. **(b)** by col. **(c)***	(e) CRN
a Gasoline		$ .184		$	362
		.184			
b 10% gasohol		.131			359
c 7.7% gasohol		.14319			375
d 5.7% gasohol		.15379			376
2 Nontaxable Use of Aviation Gasoline					
a Use in commercial aviation (other than foreign trade)		$ .15		$	354
b Other nontaxable use		.194			324
		.194			

3 Nontaxable Use of Undyed Diesel Fuel

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

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 . . . . . ▶ ☐

Caution: *Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes or for the exclusive use by a state or local government. Only registered ultimate vendors may make those claims using Schedule 2.*

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund *Multiply col. **(b)** by col. **(c)***	(e) CRN
a Nontaxable use (see **Caution** above)		$ .244		$	360
		.244			
b Use in trains		.20			353
c Use in certain intercity and local buses		.17			350

4 Nontaxable Use of Undyed Kerosene

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

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 . . . . . ▶ ☐

Caution: *Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for the exclusive use by a state or local government, or for sales from a blocked pump. Only registered ultimate vendors may make those claims using Schedule 2.*

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund *Multiply col. **(b)** by col. **(c)***	(e) CRN
Nontaxable use (see **Caution** above)		$ .244		$	346
		.244			
5 Nontaxable Use of Aviation Fuel					
a Use in commercial aviation (other than foreign trade)		$ .175		$	355
b Other nontaxable use		.219			369
c Other nontaxable use		.044			377
6 Use of LPG in Certain Buses					
a Use in certain intercity and local buses		$ .062		$	352
b Use in qualified local buses		.136			361
Use in school buses		.136			

Instructions

A Change to Note

Lines 4b and 4c have been removed because those claims are not allowable.

Purpose of Schedule

An ultimate purchaser of gasoline, gasohol, aviation gasoline, diesel fuel, kerosene, aviation fuel, and liquefied petroleum gas (LPG) uses Schedule 1 to make a claim for refund. The fuel must have been used in a nontaxable use. See the instructions for lines 1 through 5 for more information.

Claim Requirements

The following requirements must be met:

1. The amount claimed on Schedule 1 must be at least $750. This amount may be met by:

a. Making a claim for fuel used during any quarter of a claimant's income tax year or

b. Aggregating amounts from any quarters of the claimant's income tax year for which no other claim has been made.

2. The claim must be filed during the first quarter following the last quarter included in the claim. For example, a claim for the quarters consisting of July through September and October through December must be filed between January 1 and March 31.

3. Only one claim may be filed for a quarter.

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

Total Refund

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

Type of Use

The fuel must have been used for one or more of the types of use listed in the instructions for lines 1 through 5. The nontaxable uses are listed in the Type of Use Table in the Form 8849 instructions.

How To File

Attach Schedule 1 to Form 8849. Mail to the IRS at the address under **Where To File** in the Form 8849 instructions.

Line 1. Nontaxable Use of Gasoline and Gasohol

Claimant. The ultimate purchaser of the gasoline or gasohol is the only person eligible to make this claim.

Allowable uses. The gasoline or gasohol must have been used during the period of claim for type of use 2, 3, 4, 5, 7, 12, 13, 14, or 15. Type of use 2 does not include any personal use or use in a motorboat.

Line 2. Nontaxable Use of Aviation Gasoline

Claimant. The ultimate purchaser of the aviation gasoline is the only person eligible to make this claim.

Allowable uses. For line 2b, the aviation gasoline must have been used during the period of claim for type of use 3, 9, 10, 13, 14, 15, or 16.

Line 3. Nontaxable Use of Undyed Diesel Fuel

Claimant. The ultimate purchaser of the diesel fuel is the only person eligible to make this claim.

Caution: *Claims cannot be made on line 3 for diesel fuel:*

- *Used on a farm for farming purposes or*
- *For the exclusive use by a state or local government.*

Only registered ultimate vendors may make those claims; see Schedule 2.

Allowable uses. For line 3a, the diesel fuel must have been used during the period of claim for type of use 2, 3, 6, 7, 8, 12, 13, or 15. Type of use 8 includes use as heating oil and use in a boat. Type of use 2 does not include any personal use or use in a motorboat.

Line 4. Nontaxable Use of Undyed Kerosene

Claimant. The ultimate purchaser of the kerosene is the only person eligible to make this claim.

Caution: *Claims cannot be made on line 4 for kerosene:*

- *Used on a farm for farming purposes,*
- *For the exclusive use by a state or local government, or*
- *Sales from a blocked pump.*

Only registered ultimate vendors may make those claims; see Schedule 2.

Allowable uses. For line 4, the kerosene must have been used during the period of claim for type of use 2, 3, 6, 7, 8, 12, 13, or 15. Type of use 8 includes use as heating oil and use in a boat. Type of use 2 does not include any personal use or use in a motorboat.

Line 5. Nontaxable Use of Aviation Fuel

Claimant. The ultimate purchaser of the aviation fuel is the only person eligible to make this claim.

Allowable uses. For line 5b (aviation fuel taxed at a rate of 21.9 cents a gallon) or line 5c (aviation fuel taxed at a rate of 4.4 cents a gallon), the aviation fuel must have been used during the period of claim for type of use 1, 3, 9, 10, 11, 13, 14, 15, or 16.

Line 6. Use of Liquefied Petroleum Gas (LPG) in Certain Buses

Claimant. The ultimate purchaser of the LPG (such as propane or butane) is the only person eligible to make this claim.