Schedule 1 (Form 8849)
(Rev. December 2005)
Department of the Treasury
Internal Revenue Service

Nontaxable Use of Fuels

▶ Attach to Form 8849.
▶ See instructions.

OMB No. 1545-1420

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

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 1 and 2b (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim. For claims on lines 1 or 2 (types of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.*

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

1 Nontaxable Use of Gasoline	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund *Multiply col. (b) by col. (c)*		(e) CRN
Gasoline (see **Caution** above line 1)		$ .183		$		362
		.183				
2 Nontaxable Use of Aviation Gasoline						
a Use in commercial aviation (other than foreign trade)		$ .15		$		354
b Other nontaxable use (see **Caution** above line 1)		.193				324
3 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 a detailed explanation and check here . . . . . ▶ ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund *Multiply col. (b) by col. (c)*		(e) CRN
a Nontaxable use		$ .243		$		360
		.243				
b Use in trains		.22				353
c Use in certain intercity and local buses (see **Caution** above line 1)		.17				350
d Use on a farm for farming purposes		.243				360

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

Caution: *Claims cannot be made on line 4 for kerosene 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
a Nontaxable use		$ .243		$		346
b Use in certain intercity and local buses (see **Caution** above line 1)		.17				350
c Use on a farm for farming purposes		.243				346

5 Kerosene Used in Commercial Aviation (Other Than Foreign Trade)

	(b) Rate	(c) Gallons	(d) Amount of refund *Multiply col. (b) by col. (c)*		(e) CRN
a Kerosene taxed at $.244 (see **Caution** above line 1)	$ .200		$		355
b Kerosene taxed at $.219 (see **Caution** above line 1)	.175				

6 Nontaxable Use of Liquefied Petroleum Gas (LPG)						
a Use in certain intercity and local buses		$ .062		$		352
b Use in qualified local buses and in school buses		.136				361
c Other nontaxable use		.136				395

7 Exported Taxable Fuel

Caution: *Claimant must attach the statement described in the instructions and proof of export.*

	(d) Amount of refund		(e)CRN
Exported taxable fuel (see instructions)	$		

Instructions

What's New

- The LUST tax will not be credited or refunded, except for exported taxable fuel. The affected rates on Schedule 1 have been reduced by $.001 to reflect this change. Line 7 has been added to make claims for exported taxable fuel. See *Line 7. Exported Taxable Fuel* below.
- Registered ultimate vendor refund claims for undyed diesel fuel and undyed kerosene (other than kerosene for use in aviation) sold for use on a farm for farming purposes have been eliminated for fuel sold after September 30, 2005. Ultimate purchasers use line 3d or 4c of Schedule 1 to make these claims.
- Claims relating to kerosene for use in aviation are completely revised, effective after September 30, 2005. The new terminology is kerosene for use in aviation. Generally, kerosene is taxed at $.244 per gallon. Line 5 is now claims for Kerosene Used in Commercial Aviation (Other Than Foreign Trade). For claims related to the nontaxable use of aviation-grade kerosene before October 1, 2005, use the February 2005 revision of Schedule 1 (Form 8849).
- Claims for gasoline (or aviation gasoline) used exclusively by a state or local government or a nonprofit educational organization can be made by the state or local government or nonprofit educational organization if the gasoline was purchased with a credit card issued to the state or local government or nonprofit educational organization and the credit card issuer is not allowed to make the claim. There is no change to the existing claim rules if the gasoline was not purchased with a credit card. Effective for gasoline purchased with a credit card after December 31, 2005.

Purpose of Schedule

An ultimate purchaser of gasoline, aviation gasoline, diesel fuel, kerosene (other than kerosene used in aviation), kerosene used in commercial aviation, 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 7 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 4 and 6. 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

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

Line 2. Nontaxable Use of Aviation Gasoline

Allowable uses. For line 2b, the aviation gasoline must have been used during the period of claim for type of use 9, 10, 13, 14, 15, or 16. For exported taxable fuel, see line 7.

Line 3. Nontaxable Use of Undyed Diesel Fuel

Caution: *Ultimate purchasers use line 3d to make claims for diesel fuel used on a farm for farming purposes for fuel purchased after September 30, 2005.*

Allowable uses. For line 3a, the diesel fuel must have been used during the period of claim for type of use 2, 6, 7, 8, 12, 13, or 15. For exported taxable fuel, see line 7. 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. For type of use 14, see Schedule 6.

Line 4. Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Caution: *Ultimate purchasers use line 4c to make claims for kerosene used on a farm for farming purposes for fuel purchased after September 30, 2005. Line 4 cannot be used to make a claim for kerosene sales from a blocked pump.*

Allowable uses. For line 4a, the kerosene must have been used during the period of claim for type of use 2, 6, 7, 8, 12, 13, 15, or 16. For exported taxable fuel, see line 7. 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. For type of use 14, see Schedule 6.

Line 5. Kerosene Used in Commercial Aviation (Other Than Foreign Trade)

Claimant: The ultimate purchaser of the kerosene used in commercial aviation (other than foreign trade) is eligible to make this claim.

Allowable uses. For line 5a and 5b, claimant certifies that the right to make the claim has not been waived. If the claimant buys kerosene partly for use in commercial aviation and partly for use in noncommercial aviation, see the rules in Notice 2005-80, section 3(e)(3). Only one claim may be filed with respect to any gallon of kerosene used in commercial aviation.

Line 6. Nontaxable Use of Liquefied Petroleum Gas (LPG)

Allowable uses. For line 6c, the taxed LPG (such as propane or butane) must have been used during the period of claim for type of use 1, 2, 4, 13, 14, or 15.

Line 7. Exported Taxable Fuel

Taxpayers making a claim for exported taxable fuel must attach a statement to Schedule 1. The statement should include the type of fuel, refund rate, number of gallons, total amount of refund, and proof of export. Enter the total refund for all fuels on line 7. The refund rates for exported taxable fuel are listed below.

Fuel	Rate	CRN
Gasoline	$.184	362
Aviation gasoline	$.194	354
Undyed diesel fuel	$.244	360
Undyed kerosene	$.244	346
Dyed diesel fuel	$.001	360
Dyed kerosene	$.001	346