Schedule 2 (Form 8849)
(Rev. December 2005)
Department of the Treasury
Internal Revenue Service

Sales by Registered Ultimate Vendors

▶ 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. ▶ **U V** _____ *Complete for lines 1a, 2a, 4a, 4b, 5a, and 5b. Also complete for lines 3d and 3e, type of use 14.* **Note:** *UV claimant must complete line 6 or 7 on page 3.*

▶ **U B** _____ *Complete for lines 1b and 2c.*

▶ **U P** _____ *Complete for line 2b.*

▶ **U A** _____ *Complete for line 3. See **UV** for lines 3d and 3e, type of use 14.*

1 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Claimant sold the diesel 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. **For line 1a,** claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. **For line 1b,** the registered ultimate vendor is eligible to make this claim only if the buyer waives their right to make the claim by providing the registered ultimate vendor with an unexpired waiver and has no reason to believe any of the information in the waiver is false. See the instructions for additional information to be submitted.

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 an explanation and check here . . . . . ▶ ☐

Caution: *Registered ultimate vendors cannot make claims for diesel fuel sold for use on a farm for farming purposes after September 30, 2005. Claims cannot be made on line 1a for diesel fuel purchased by a state or local government for its exclusive use with a credit card issued to the state or local government by the credit card issuer.*

	(a) Rate	(b) Gallons	(c) Amount of refund *Multiply col. **(a)** by col. **(b)***		(d) CRN
a Use by a state or local government	$ .243		$		360
b Use in certain intercity and local buses	.17				350

2 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

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. **For line 2a,** claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. **For line 2b,** claimant has a statement, if required, that contains: the date of sale, name and address of the buyer, and the number of gallons of kerosene sold to the buyer. **For line 2c,** the registered ultimate vendor is eligible to make this claim only if the buyer waives their right to make the claim by providing the registered ultimate vendor with an unexpired waiver and has no reason to believe any of the information in the waiver is false. See the instructions for additional information to be submitted.

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 an explanation and check here . . . . . ▶ ☐

Caution: *Registered ultimate vendors cannot make claims for kerosene sold for use on a farm for farming purposes after September 30, 2005. Claims cannot be made on line 2a for kerosene purchased by a state or local government for its exclusive use with a credit card issued to the state or local government by the credit card issuer.*

	(a) Rate	(b) Gallons	(c) Amount of refund *Multiply col. **(a)** by col. **(b)***		(d) CRN
a Use by a state or local government	$ .243		$		346
b Sales from a blocked pump	.243				
c Use in certain intercity and local buses	.17				350

Name as shown on Form 8849 | EIN

3 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation after September 30, 2005

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. **For lines 3a and 3b,** the registered ultimate vendor is eligible to make this claim only if the buyer waives their right to make the claim by providing the registered ultimate vendor with an unexpired waiver and has no reason to believe any of the information in the waiver is false. **For lines 3c, 3d, and 3e,** claimant has obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false. See the instructions for additional information to be submitted.

		Type of use	(a) Rate	(b) Gallons	(c) Amount of refund *multiply col. (a) by col. (b)*		(d) CRN
a	Use in commercial aviation (other than foreign trade) taxed at $.219		$ .175		$		355
b	Use in commercial aviation (other than foreign trade) taxed at $.244		.200				
c	Nonexempt use in noncommercial aviation		.025				369
d	Other nontaxable uses taxed at $.244		.243				
e	Other nontaxable uses taxed at $.219		.218				

4 Sales by Registered Ultimate Vendors of Gasoline

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Caution: *Claims cannot be made on line 4a or 4b for gasoline purchased by a state or local government or a nonprofit educational organization for its exclusive use with a credit card issued to the state or local government or nonprofit educational organization by the credit card issuer.*

		(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 by Registered Ultimate Vendors of Aviation Gasoline

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

Caution: *Claims cannot be made on line 5a or 5b for aviation gasoline purchased by a state or local government or a nonprofit educational organization for its exclusive use with a credit card issued to the state or local government or nonprofit educational organization by the credit card issuer.*

		(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				

Name as shown on Form 8849	EIN

6 Government Unit Information

Complete if making a claim on lines 1a or 2a; or lines 3d and 3e for type of use 14. Enter the information below for each governmental unit to whom the fuel was sold. If more space is needed, attach additional sheets.

Taxpayer Identification No.	Name	Gallons

7 Nonprofit Educational Organization and Government Unit Information

Complete if making a claim on lines 4a, 4b, 5a, or 5b. Enter the information below for each nonprofit educational organization or governmental unit to whom the gasoline or aviation gasoline was sold. If more space is needed, attach additional sheets.

Taxpayer Identification No.	Name	Gallons

Instructions

What's New

- The LUST tax generally will not be credited or refunded and the applicable rates on Schedule 2, column (a), have been reduced by $.001 to reflect this change.
- 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. Old lines 1a and 2a have been deleted. Credits and refunds will be claimed by the ultimate purchaser (the farmer) instead of the ultimate vendor, using Schedule 1.
- 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. See lines 3a through 3e and the instructions for the new claim rates. For claims related to sales of aviation-grade kerosene before October 1, 2005, use the February 2005 revision of Schedule 2 (Form 8849).
- Registered ultimate vendors **cannot** make claims for certain uses of taxable fuel if the ultimate purchaser purchased the fuel with a credit card issued to the ultimate purchaser by the credit card issuer. See the *Cautions* above lines 1a, 2a, 4a, and 5a. Effective for taxable fuel purchased with a credit card after December 31, 2005.

Purpose of Schedule

A registered ultimate vendor of undyed diesel fuel, undyed kerosene, kerosene sold for use in aviation, gasoline, or aviation gasoline uses Schedule 2 to make a claim for refund.

See *Registration Number* below if you do not have a valid registration number.

Total Refund

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

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. See the list below. 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.

- **UV** Ultimate vendor of undyed diesel fuel, undyed kerosene, gasoline or aviation gasoline; lines 1a, 2a, 4a, 4b, 5a, and 5b; and lines 3d and 3e, type of use 14.
- **UB** Ultimate vendor of undyed diesel fuel or undyed kerosene for use in certain intercity and local buses; lines 1b and 2c.
- **UP** Ultimate vendor of kerosene sold from a blocked pump; line 2b.
- **UA** Ultimate vendor of kerosene for use in aviation; lines 3a, 3b, 3c, 3d, and 3e. See **UV** above for lines 3d and 3e, type of use 14.

Required Certificate or Waiver

The certificate for undyed diesel fuel and undyed kerosene must contain all the information as shown in the Model Certificate in Regulations section 48.6427-9(e)(2).

Model certificates or waivers for sales of undyed diesel fuel or undyed kerosene for use in certain intercity and local buses, gasoline, and aviation gasoline can be found in Notice 2005-4. You can find Notice 2005-4 on page 289 of Internal Revenue Bulletin 2005-2 at *www.irs.gov/pub/irs-irbs/irb05-02.pdf.*

The model certificate for kerosene sold for use in aviation can be found in Notice 2005-80. You can find Notice 2005-80 in Internal Revenue Bulletin 2005-46 at *www.irs.gov/pub/irs-irbs/irb05-46.pdf.*

How To File

Attach Schedule 2 to Form 8849. On the envelope write "Registered Ultimate Vendor Claim" and mail to the IRS at the address under *Where To File* in the Form 8849 instructions.

Line 1a. Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Allowable sales. The diesel fuel must have been sold during the period of claim by the registered ultimate vendor for use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met:

1. The claim must be for diesel 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, 2, and 3 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 requirements 1–3 above are not met, see* ***Annual Claims*** *in the Form 8849 instructions.*

Information to be submitted. Complete **Line 6,** Government Unit Information, for each governmental unit to whom the diesel fuel was sold and the number of gallons sold to each. If more space is needed, attach additional sheets.

Line 1b. Sales by Registered Ultimate Vendors of Undyed Diesel Fuel for Use in Certain Intercity and Local Buses

Claimant. The registered ultimate vendor of the diesel fuel is eligible to make a claim on line 1b only if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver. Only one claim may be filed with respect to any gallon of diesel fuel.

Claim requirements. The following requirements must be met:

1. The claim must be for diesel 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, 2, and 3 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 requirements 1–3 above are not met, see* ***Annual Claims*** *in the Form 8849 instructions.*

Lines 2a and 2b. Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Allowable sales. For line 2a, the kerosene must have been sold by the registered ultimate vendor during the *Period of claim* for use by a state or local government (including essential government use by an Indian tribal government). For line 2b, the kerosene must have been sold during the *Period of claim* from a blocked pump.

Claim requirements. The following requirements must be met:

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

2. The amount of the claim must be at least $100. To meet this minimum, amounts from lines 2 and 3 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 kerosene sold during September and October must be filed by December 31.

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

Information to be submitted. For claims on line 2a, complete **Line 6,** Government Unit Information, for each governmental unit to whom the kerosene was sold and the number of gallons sold to each.

Line 2c. Sales by Registered Ultimate Vendors of Undyed Kerosene for Use in Certain Intercity and Local Buses

Claimant. The registered ultimate vendor of the kerosene is eligible to make a claim on line 2c only if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver. Only one claim may be filed with respect to any gallon of kerosene.

Claim requirements. The following requirements must be met:

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

2. The amount of the claim must be at least $100. To meet this minimum, amounts from lines 2 and 3 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 requirements 1–3 above are not met, see* ***Annual Claims*** *in the Form 8849 instructions.*

Lines 3a and 3b. Sales by Registered Ultimate Vendors of Kerosene For Use in Commercial Aviation (Other Than Foreign Trade)

Claimant. The registered ultimate vendor of the kerosene sold for use in commercial aviation (other than foreign trade) is eligible to make this claim only if the buyer waives his or her right by providing the registered ultimate vendor with an unexpired waiver. Only one claim may be filed with respect to any gallon of kerosene.

Claim requirements. The following requirements must be met:

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

2. The amount of the claim must be at least $100. To meet this minimum, amounts from lines 2 and 3 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 kerosene sold during September and October must be filed by December 31.

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

Lines 3c, 3d, and 3e. Sales by Registered Ultimate Vendors of Kerosene For Use in Noncommercial Aviation

Claimant. The registered ultimate vendor of the kerosene sold for use in noncommercial aviation is the only person eligible to make this claim and has obtained the required certificate from the ultimate purchaser. For type of use 1, 9, 10, 13, 15, or 16, see Notice 2005-80 for a model certificate. For type of use 14, see Model Certificate B in Pub. 378 or Model Certificate P in Pub. 510.

Allowable sales. For line 3c, the kerosene must have been sold during the *Period of claim* for a nonexempt use in noncommercial aviation. For lines 3d and 3e, the kerosene sold for use in noncommercial aviation must have been sold during the *Period of claim* for type of use 1, 9, 10, 13, 14, 15, or 16.

Claim requirements. The following requirements must be met:

1. The claim must be for kerosene sold for use in noncommercial aviation during a period that is at least 1 week.

2. The amount of the claim must be at least $100. To meet this minimum, amounts from lines 2 and 3 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 kerosene sold during September and October must be filed by December 31.

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

Information to be submitted. For claims on lines 3d and 3e (type of use 14), complete **Line 6,** Government Unit Information, for each governmental unit to whom the kerosnene was sold and the number of gallons sold to each.

Lines 4a, 4b, 5a, and 5b. Sales by Registered Ultimate Vendors of Gasoline or Aviation Gasoline

Claimant. The registered ultimate vendor of the gasoline or aviation gasoline is eligible to make a claim on lines 4a, 4b, 5a, and 5b if the ultimate purchaser waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired certificate. Only one claim may be filed with respect to any gallon of gasoline or aviation gasoline.

Allowable sales. The gasoline or aviation gasoline must have been sold during the period of claim for:

- Use by a nonprofit educational organization or
- Use by a state or local government (including essential government use by an Indian tribal government).

Claim requirements. The following requirements must be met:

1. The claim must be for gasoline or aviation gasoline 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 4a, 4b, 5a, and 5b 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 gasoline or aviation gasoline sold during September and October must be filed by December 31.

Information to be submitted. Complete **Line 7,** Nonprofit Educational Organization and Government Unit Information, for each nonprofit educational organization or governmental unit to whom the gasoline or aviation gasoline was sold and the number of gallons sold to each.