

## Items of General Interest

### Announcement 98-90

#### Proposed Changes to Form 8849

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##### **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.*

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##### **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.

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##### **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.
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**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](mailto: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.

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8849

Claim for Refund of Excise Taxes

(Rev. October 1998)

OMB No. 1545-1420

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

Name of claimant

Name of claimant grid

Employer identification number (EIN)

EIN grid

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

Address grid

Social security number (SSN)

SSN grid

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

City and state or province grid

ZIP code

ZIP code grid

Foreign country, if applicable. Do not abbreviate.

Foreign country grid

Month income tax year ends

Month income tax year ends grid

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.

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)

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.

Sign Here

Signature

Date

( )

Daytime telephone number

(Please type or print your name below signature.)

**Schedule 1  
(Form 8849)**

Department of the Treasury—Internal Revenue Service

**Nontaxable Use of Fuels**

(Rev. October 1998)

▶ Attach to Form 8849.

OMB No. 1545-1420

Name as shown on page 1

EIN or SSN

Period of claim ▶		From				To				(e) CRN
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund					
<b>1 Nontaxable Use of Gasoline/Gasohol</b>										
a	Gasoline									301
b	Gasohol containing at least 10% alcohol									
c	Gasohol containing at least 7.7% alcohol but less than 10% alcohol									312
d	Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol									
<b>2 Nontaxable Use of Aviation Gasoline</b>										
a	Use in commercial aviation (other than foreign trade)									307
b	Other nontaxable use									
<b>3 Nontaxable Use of Undyed Kerosene or Undyed Diesel Fuel</b>										
<p>Claimant certifies that the fuel did not contain visible evidence of dye.</p> <p><b>Exception.</b> If any of the fuel included in this claim <b>did</b> contain visible evidence of dye, attach a detailed explanation and check here <input type="checkbox"/></p> <p>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.</p> <p><b>Caution:</b> 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.</p>										
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
<b>4 Nontaxable Use of Aviation Fuel (other than gasoline)</b>										
a	Use in commercial aviation (other than foreign trade)									310
b	Other nontaxable use									
<b>5 Use of LPG in Certain Buses</b>										
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 Sales from a blocked pump	(a) Rate	(b) Gallons	(c) Amount of refund	(d) CRN
	<input type="text"/>	<input type="text"/>	<input type="text"/>	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	<input type="text"/>	<input type="text"/>	<input type="text"/>	303
c Use by a state or local government	<input type="text"/>	<input type="text"/>	<input type="text"/>	

**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	<input type="text"/>	<input type="text"/>	<input type="text"/>	303
b Use by a state or local government	<input type="text"/>	<input type="text"/>	<input type="text"/>	

**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
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Schedule 3  
(Form 8849)**

Department of the Treasury—Internal Revenue Service

**Gasohol Blending**

(Rev. October 1998)

▶ 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.

<b>Period of claim ▶</b>	<b>From</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							<b>To</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>						

Percentage of Alcohol in the Gasohol	(a) Gallons	(b) Rate	(c) Amount of refund	(d) CRN																		
<b>1</b> At least 10% alcohol																						
Gasoline	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							302
Alcohol	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																					

<b>2</b> At least 7.7% alcohol but less than 10% alcohol																						
Gasoline	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							302
Alcohol	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																					

<b>3</b> At least 5.7% alcohol but less than 7.7% alcohol																						
Gasoline	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>							302
Alcohol	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>																					

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 20027J

Schedule 3 (Form 8849) (Rev. 10-98)

**Schedule 4  
(Form 8849)**

Department of the Treasury—Internal Revenue Service

**Sales by Gasoline Wholesale Distributors**

(Rev. October 1998)

▶ 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				(e) CRN
Type of Fuel	(a) Type of use	(b) Rate	(c) Gallons		(d) Amount of refund					
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

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 20027J

Schedule 4 (Form 8849) (Rev. 10-98)

**Schedule 5  
(Form 8849)**

Department of the Treasury—Internal Revenue Service

**Section 4081(e)**

(Rev. October 1998)

▶ 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**

Type of fuel	Period of claim ▶	From	To	(a) Total amount of refund	(b) CRN
	1 Gasoline				
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.

**A**

(a) Gallons of fuel claimed	(b) Amount of second tax paid
<input type="text"/>	<input type="text"/>
(c) Date second liability incurred	(d) Filing date of Form 720 reporting second liability
<input type="text"/>	<input type="text"/>

**B**

(a) Gallons of fuel claimed	(b) Amount of second tax paid
<input type="text"/>	<input type="text"/>
(c) Date second liability incurred	(d) Filing date of Form 720 reporting second liability
<input type="text"/>	<input type="text"/>

**C**

(a) Gallons of fuel claimed	(b) Amount of second tax paid
<input type="text"/>	<input type="text"/>
(c) Date second liability incurred	(d) Filing date of Form 720 reporting second liability
<input type="text"/>	<input type="text"/>



**Schedule 6  
(Form 8849)**

Department of the Treasury—Internal Revenue Service

**Other Claims**

(Rev. October 1998)

▶ 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)