

Federal Tax Forms for E85 Fuel

Form 637 must be filled out by all companies that intend to be an ethanol and gasoline blender of record. It registers owners and corporate officers as Federal Motor Fuel Excise tax collectors and states their responsibility to remit the taxes to the Federal Government.

Form 720 is used to list all gallons of motor fuel sold and the Federal Motor Fuel Excise Tax due for each taxing period. This is also the form where credits including the Volumetric Ethanol Excise Tax Credit are shown and deducted from the total Federal Motor Fuel Excise Tax due.

Form 8849 is the form for rebates of over payments of Federal Motor Fuel Excise Tax to the Federal Government and is used to claim a tax refund if the Volumetric Ethanol Excise Tax Credit on form 720 exceeds the amount of Federal Motor Fuel Excise Tax due.

Form 8911 Alternative Fuel Vehicle Refueling Property Credit

All service station operators, fleet fueling site operators and equipment installation companies should investigate their eligibility for and the value of federal income tax credits available for E85-related fueling equipment installation and conversion projects.

Please see IRS Form 8911 for specific filing details and share this information with your tax preparer.

Important provisions of the incentive as we understand them:

- As of January 1, 2006, new fueling site operators may be eligible for a tax credit of 30% of total costs up to a maximum credit of \$30,000.
- If a tax exempt organization is the site operator, the next tax-paying entity (e.g. installation company) may be eligible for the credit.
- The IRS is handling these projects on a case-by-case basis at this time.

We strongly encourage all retail station and fleet fuel site operators to speak to their tax preparer about the Form 8911 income tax credit and to request that their installation company and equipment vendors do the same. It is an important item to include in your bid process.

For more information, please contact:

National Ethanol Vehicle Coalition: 1-877-485-8595 or www.E85Fuel.com

Application for Registration (For Certain Excise Tax Activities)

Part I Identification of Applicant

Type or print	Name of individual, corporation, partnership, association, etc.	Employer identification number
	Business name, if different from above	Telephone number ()
	Mailing address (number, street, and room or suite no. If P.O. Box, see page 5.)	Fax number ()
	City or town, state, and ZIP code	
	If you listed a P.O. Box above, or if your street address is different from your mailing address, list your street address (including city or town, state, and ZIP code)	

Part II Activities. Enter the activity letter from the chart on pages 3–4 and a brief description of each activity for which you are applying for registration. Also, attach the **Additional Information Required** for each activity to which this application applies.

Activity Letter	Activity Description

Part III General Information

Section A—For All Applicants

Answer all the questions below. Attach a separate sheet(s), as needed, to answer items **2b** through **7**. Identify each sheet with your name and employer identification number (EIN) at the top, and write the number of the item to which each answer applies. If any questions do not apply to you, explain why.

- 1a** Are you or will you be required to file Form 720, Quarterly Federal Excise Tax Return? **Yes** **No**
- b** Have you previously applied to be registered by any IRS office? **Yes** **No**
- c** Have you, or any related entity, had a Certificate of Registry or Letter of Registration revoked by any IRS office? **Yes** **No**
- d** If you answered “Yes” to **b** or **c**, enter the name of the IRS office _____

- 2a** List the date your business started ► Month _____ Year _____
- b** Explain in detail your business activity.

- 3** For all other business entities to which you are related, list:
 - a** The name and EIN of the related entity,
 - b** The percentage of ownership, and
 - c** How you are related (for example, stock, partnership, etc.).

4 List all addresses of current business operations (include out-of-state or foreign operations, if applicable).

5 List the address where your books and records are kept (if different from the address in Part I).

6 List the names and social security numbers (SSNs) of all business owners, corporate officers, members, or partners.

7 List the name and phone number of a person whom we can contact about this application.

Section B—For Certain Applicants

If you are applying for fuel activities **K, M, S, W,** and **Y,** or activities **AB, AF,** and **NB,** you must also provide the information in items 8 through 15 below and on page 2.

8 Attach a copy of your last federal income tax return and other evidence that reflects financial responsibility such as your income statement, balance sheet, or bond rating.

9 Describe any changes in your ownership or changes of controlling stock ownership in the past 2 years. If none, enter “None.”

Answer each question below by checking the "Yes" or "No" box. If you answer "Yes" to any of these questions, provide a full explanation. You can use the space below or attach an additional sheet(s).

Have you or any related person (see Regulations section 48.4101-1(b)(5)) been:

- 10 Assessed any penalty under chapter 68 of the Internal Revenue Code (or similar provision of the law of any state) for fraudulently failing to file any return or pay any tax, and the penalty has not been wholly abated, refunded, or credited? **Yes** **No**
- 11 Assessed any penalty under chapter 68 of the Internal Revenue Code, and the penalty has not been wholly abated, refunded, or credited? **Yes** **No**
- 12 Convicted of a crime under chapter 75 of the Internal Revenue Code (or similar provision of the law of any state), or of conspiracy to commit such a crime, and the conviction has not been wholly reversed by a court of competent jurisdiction? **Yes** **No**
- 13 Convicted, under the laws of the United States or any state, of a felony for which an element of the offense is theft, fraud, or the making of false statements, and the conviction has not been wholly reversed by a court of competent jurisdiction? **Yes** **No**
- 14 Assessed any tax under section 4103 (willful failure to pay the tax imposed by section 4081) and the tax has not been wholly abated, refunded, or credited? **Yes** **No**
- 15 Advised that your registration has been revoked? **Yes** **No**

Sign Here	Under penalties of perjury, I declare that I have examined this application, and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.		
	▶ _____	▶ _____	▶ _____
	Signature	Title	Date
	Type or print name below your signature.		

Activity Letter	Additional Information Required
A Manufacturer of gas guzzler automobiles, sport fishing equipment, fishing tackle boxes, bows, quivers, broadheads, points, arrow shafts, tires, or vaccines.	<ol style="list-style-type: none"> 1. List all articles manufactured. Include advertising brochures, if available. 2. List the organizations or businesses (for example, state or local government or school) to which you intend to sell articles tax free. 3. List the monthly volume of tax-free articles you intend to sell. Also, list the monthly volume of taxed articles you intend to sell.
B Buyer of sport fishing equipment, gas guzzler automobiles, bows, quivers, broadheads, points, or vaccines for further manufacture or for resale to a buyer for further manufacture.	<ol style="list-style-type: none"> 1. List articles you intend to purchase for further manufacturing or for resale for use by the buyer for further manufacturing. 2. List the businesses that articles will be sold to for use in further manufacturing, if applicable. 3. List other types of sales of articles other than for further manufacturing.
C Buyer of tires for use on or in connection with the sale of another article the buyer manufactures and sells (1) for export, (2) to state and local governments, (3) to nonprofit educational organizations, or (4) as supplies for vessels or aircraft.	<ol style="list-style-type: none"> 1. List the type and weight of the tires being bought. 2. List the articles manufactured (1) on which the tires will be used or (2) in connection with which the tires will be sold. 3. List the organizations or businesses with which you intend to have tax-exempt sales.
D Buyer with a place of business in the United States purchasing vaccines, gas guzzler automobiles, tires, sport fishing equipment, fishing tackle boxes, bows, quivers, broadheads, points, or arrow shafts for export or for resale to a second purchaser for export.	<ol style="list-style-type: none"> 1. List the articles you intend to buy for export or resale to others for export. 2. List the businesses to which you intend to sell articles for export.
E Buyer (other than state or local government) of gas guzzler automobiles for ambulance, law enforcement, or firefighting.	You have to provide the general information for all applicants.
F Nonprofit educational organization, other than a public school, buying tires, certain heavy vehicles, sport fishing equipment, fishing tackle boxes, bows, quivers, broadheads, points or arrow shafts for its exclusive use.	<ol style="list-style-type: none"> 1. Provide a general description of the type of educational facility, including faculty, curriculum, and student body. 2. Provide a copy of the IRS determination letter granting exemption from federal income tax. 3. List products subject to federal excise tax bought for the exclusive use of the organization and how the products will be used in the operation of the organization. 4. List activities (other than educational) conducted by the organization.
I Buyer (other than nonprofit educational organization or state or local government) of tires for use on certain intercity, local, or school buses.	<ol style="list-style-type: none"> 1. List types and weights of tires being bought. 2. Describe the types of buses (intercity, local, or school) on which the tires are used. 3. Describe how the buses are used in the operation of the business.
K Buyer of kerosene (including aviation-grade kerosene) for a feedstock purpose.	List the type of kerosene being purchased; and describe the product and manufacturing process for which the kerosene will be used as a feedstock.
M Blender of gasoline, diesel fuel, or kerosene outside the bulk transfer/terminal system, including blenders of alcohol fuel mixtures and biodiesel mixtures.	<ol style="list-style-type: none"> 1. List the products bought or produced for blending with gasoline, diesel fuel, or kerosene. 2. List the annual volume of products bought for blending. 3. List the annual volume of blended taxable fuel produced.
Q First retail seller of certain heavy vehicles.	<ol style="list-style-type: none"> 1. Describe the heavy vehicles you intend to sell. 2. Describe the exempt sales of the heavy vehicles you intend to make.
S Enterer, position holder, refiner, terminal operator, or throughputter of gasoline, diesel fuel, or kerosene, or industrial user of gasoline.	<ol style="list-style-type: none"> 1. List the annual volume of gasoline, diesel fuel, and kerosene entered into the United States or produced. 2. List the locations and a description of your refineries, terminals, and pipelines. 3. List the names and addresses of any person(s) who will be acting for you as an agent or broker in entering, buying, selling, or transporting any fuel. 4. List the business entities to whom you sell, and with which you buy, trade, transfer, or exchange any gasoline, diesel fuel, and kerosene. 5. Provide the annual volume of gasoline, diesel fuel, and kerosene you buy, sell, trade, transfer, or exchange.

Activity Letter	Additional Information Required
V Manufacturer, importer, or buyer of ozone-depleting chemicals (ODCs) for export.	<ol style="list-style-type: none"> 1. List the ODCs you import or manufacture for export. 2. List the companies from which you buy ODCs for export. 3. List the number of pounds for each type of ODC exported in this calendar year and an estimate for next calendar year. 4. List your export locations, and list your production allowance, consumption allowance, export allowance, and export percentage as set by the Environmental Protection Agency.
W Operator (other than state or local government) of a diesel-powered train.	<ol style="list-style-type: none"> 1. List the monthly volume of dyed diesel fuel used. 2. List the number and types of diesel-powered highway vehicles you own and/or operate and describe the fueling arrangements for these vehicles.
X Pipeline operator or vessel operator within the bulk transfer/terminal system.	<ol style="list-style-type: none"> 1. Schematic or map of pipeline locations. 2. Names and addresses of facilities served by pipeline or vessel. 3. Number, description, and capacities of vessels used to transport taxable fuel.
Y Buyer of aviation-grade kerosene for its use in commercial aviation (other than foreign trade).	<ol style="list-style-type: none"> 1. List the quantity, types, and gross take-off weights of all aircraft you own and/or operate. Include the countries of registration. Aircraft that you operate but that are owned by other persons should be clearly designated. Information should be included as to the operating arrangements. 2. List the average number of operating hours (per month) of each aircraft that is listed in item 1. Show the number of hours for commercial aviation (other than foreign trade) and noncommercial aviation. 3. If you maintain aviation-grade kerosene storage facilities, list the location and capacity of each facility.
AB Producers and importers of agri-biodiesel.	<ol style="list-style-type: none"> 1. List the annual volume of agri-biodiesel produced in or entered into the United States. 2. List the locations and a description of your production facilities. 3. List the names and addresses of any person(s) who will be acting for you as an agent or broker in entering, buying, selling, or transporting any agri-biodiesel. 4. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any agri-biodiesel. 5. Provide the annual volume of agri-biodiesel you buy, sell, trade, transfer, or exchange.
AF Producers and importers of alcohol.	<ol style="list-style-type: none"> 1. List the annual volume of alcohol produced in or entered into the United States. 2. List the locations and a description of your production facilities. 3. List the names and addresses of any person(s) who will be acting for you as an agent or broker in entering, buying, selling, or transporting any alcohol. 4. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any alcohol. 5. Provide the annual volume of alcohol you buy, sell, trade, transfer, or exchange.
AK Buyer of aviation-grade kerosene at the full rate (.219) in connection with a removal from a terminal (other than a removal directly into the fuel tank of an aircraft).	You have to provide the general information for all applicants.
NB Producers and importers of biodiesel, (other than agri-biodiesel).	<ol style="list-style-type: none"> 1. List the annual volume of biodiesel produced in or entered into the United States. 2. List the locations and a description of your production facilities. 3. List the names and addresses of any person(s) who will be acting for you as an agent or broker in entering, buying, selling, or transporting any biodiesel. 4. List the business entities to whom you sell and with which you buy, trade, transfer, or exchange any biodiesel. 5. Provide the annual volume of biodiesel you buy, sell, trade, transfer, or exchange.
UA Ultimate vendor that sells aviation-grade kerosene for a nontaxable use or any use in commercial aviation.	You have to provide the general information for all applicants.
UB Ultimate vendor that sells undyed diesel fuel or undyed kerosene for certain intercity and local buses.	You have to provide the general information for all applicants.
UP Ultimate vendor that sells kerosene (other than aviation-grade kerosene) from a blocked pump.	<ol style="list-style-type: none"> 1. Describe the blocked pumps used to sell kerosene in your business. 2. List the location of the blocked pumps.
UV Ultimate vendor that sells (a) undyed diesel fuel, undyed kerosene, or undyed aviation-grade kerosene to a state or local government for its exclusive use or for use by the buyer on a farm for farming purposes, or (b) gasoline (including aviation gasoline) to a state or local government for its exclusive use or to a nonprofit educational organization for its exclusive use.	You have to provide the general information for all applicants.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

New Activity Letters

- Activity letter **AK** for buyers of aviation-grade kerosene at the full rate (.219) in connection with a removal from a terminal (other than a removal directly into the fuel tank of an aircraft). You must be registered by the IRS by July 1, 2005.
- Activity letter **UA** for an ultimate vendor that sells aviation-grade kerosene for a nontaxable use or any use in commercial aviation. Current UV registrants will be able to file registered ultimate vendor claims for aviation-grade kerosene until June 30, 2005.
- Activity letter **UB** for an ultimate vendor that sells undyed diesel fuel or undyed kerosene for certain intercity and local buses. Current UV registrants will be able to file registered ultimate vendor claims for undyed diesel fuel or undyed kerosene for certain intercity and local buses until June 30, 2005.
- Activity letter **AB** for producers and importers of agri-biodiesel. You must be registered by the IRS by July 1, 2005.
- Activity letter **AF** for producers and importers of alcohol. You must be registered by the IRS by July 1, 2005.
- Activity letter **NB** for producers and importers of biodiesel (other than agri-biodiesel). You must be registered by the IRS by July 1, 2005.

Registration Using Existing Activity Letters

- Existing T registrants who are blenders must be re-registered using activity letter **M**.
- Commercial aircraft operators must register using activity letter **Y**. Current Y registrants do not have to re-register unless notified by the IRS.
- Gasoline ultimate vendors that sell gasoline (including aviation gasoline) to a state or local government for its exclusive use or to a nonprofit educational organization for its exclusive use must register using activity letter **UV**. Current UV or UP registrants of diesel fuel and kerosene will be treated as gasoline registered ultimate vendors and do not have to re-register unless notified by the IRS.
- Arrow shafts have been added to activity letters **A**, **D**, and **F**. Arrow shafts are now taxable and registration is required by manufacturers and certain buyers. Arrow components have been deleted. Quivers, broadheads, points, and fishing tackle boxes are added to these activities.

Deleted Activity Letters

- Activity letter **H** is deleted, effective January 1, 2005. Existing H registrations are not valid. See new activity letter AK or activity letter Y.
- Activity letter **J** for the first retail seller of luxury passenger vehicles for export is deleted because the excise tax expired.
- Activity letter **R** is deleted.
- Activity letter **T** is deleted, effective January 1, 2005. Current T registrants will be accepted as M registrants until June 30, 2005.

Purpose of Form

Use Form 637 to apply for excise tax registration for activities under sections 4101, 4222, and 4682. See the chart on pages 3–4 for the list of activities. Each business unit that has, or is required to have, a separate employer identification number (EIN) is treated as a separate person.

The following **must** be registered under section 4101.

- Pipeline operator or vessel operator: Activity Letter **X**.
- Enterers, position holders, refiners, and terminal operators: Activity Letter **S**.
- Blenders: Activity Letter **M**.
- Train operators who use dyed diesel fuel in their trains: Activity Letter **W**.
- Producers or importers of alcohol, agri-biodiesel, and biodiesel: Activity Letters **AF**, **AB**, and **NB**, respectively.
- Full rate (.219) buyers of aviation-grade kerosene in connection with a removal from a terminal (other than a removal directly into the fuel tank of an aircraft): Activity Letter **AK**.

Penalty

The penalty for failure to register if you are required to register, unless due to reasonable cause, is increased to \$10,000 for the initial failure, and then \$1,000 each day thereafter that you fail to register.

How To Apply

Complete Form 637 and submit it with the required additional information described on the chart on pages 3–4. You may use additional sheets for your explanations. Be sure to write your name and EIN on each sheet you attach. You must send all of the required information or the processing of your application will be delayed. The IRS will ask you for additional information if needed, or you may provide additional information at any time.

The application must be reviewed and approved before you are registered for any activity. The review may include inspection of your premises during normal business hours without advance notice. If your application is approved, the IRS will issue a Letter of Registration. The letter will include the activities you are registered for, the effective date of the registration, and your registration number. A copy of Form 637 is not a Letter of Registration. If your application is denied, you will be notified in writing by the IRS that the application has been denied and the reason for the denial.

Employer Identification Number (EIN)

Enter your EIN. If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/businesses/small and click on the "Employer ID Numbers (EINs)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS. See *How To Get Forms and Publications* on page 6.

P.O. Box

If the Post Office does not deliver mail to your street address and you have a P.O. box, show the box number instead of the street address.

Signature

Form 637 must be signed by a person with authority to bind the applicant.

Where To Apply

File Form 637 with the Internal Revenue Service Center, Cincinnati, OH 45999.

Changes in Registration

Caution: See *What's New* on page 5.

If an IRS office has issued you a Certificate of Registry or a Letter of Registration that is still in effect for an activity, you are not required to reapply for registration for that activity unless notified to do so. However, to apply for another activity or to cancel a registration, you must contact the IRS office in which you are registered. You do not have to cancel a registration listed in *What's New* under *Deleted Activity Letters*.

Notify the IRS office within 10 days if any information submitted with an application changes. This includes, but is not limited to, address changes, changes in ownership, or changes in business activities. A registrant may not sell, lease, or otherwise allow another person to use its registration.

Additional Registration Information

For registration relating to:

- Taxable fuel, see Regulations section 48.4101-1.
- All other articles, see Regulations section 48.4222-1.
- Exports of ozone-depleting chemicals, see Regulations section 52.4682-5.
- Activity letters described under *What's New*, see 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.

Publication 510, Excise Taxes for 2005, and Publication 378, Fuel Tax Credits and Refunds, have information on the various excise taxes.

How To Get Forms and Publications

Personal Computer

You can access the IRS website 24 hours a day, 7 days a week, at www.irs.gov to:

- Download forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications online by topic or keyword.
- Send us comments or request help by email.
- Sign up to receive local and national tax news by email.

CD-ROM for Small Business

IRS Publication 3207, Small Business Resource Guide, is a must for every small business owner or any taxpayer about to start a business. This handy, interactive CD contains all the business tax forms, instructions, and publications needed to successfully manage a business. In addition, the CD provides an abundance of other helpful information, such as how to prepare a business plan, finding financing for your business, and much more. The design of the CD makes finding information easy and quick, and incorporates file formats and browsers that can be run on virtually any desktop or laptop computer.

The current year CD-ROM is available annually in the spring. You can get a free copy by calling 1-800-829-3676 or by visiting the website at www.irs.gov/smallbiz.

Unresolved Tax Issues

If you have attempted to deal with an IRS problem unsuccessfully, you should contact the Taxpayer Advocate. The Taxpayer Advocate independently represents the entity's interests and concerns within the IRS by protecting its rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that the entity's case is given a complete and impartial review.

The entity can contact a Taxpayer Advocate by calling 1-877-777-4778 (toll free). Persons who have access to TTY/TDD equipment may call 1-800-829-4059 and ask for Taxpayer Advocate assistance. If the entity prefers, it may call, write, or fax the Taxpayer Advocate office in its area. See Publication 1546, The Taxpayer Advocate Service of the IRS, for a list of addresses and fax numbers.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on Form 637 to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle D of the Internal Revenue Code, Miscellaneous Excise Taxes, imposes certain excise taxes. Section 4101 provides registration requirements for purposes of the federal excise tax on fuel imposed under sections 4041 and 4081. Sections 4222 and 4682 require certain manufacturers or sellers and purchasers to register to be exempt from the excise tax on taxable articles. The information submitted is used to determine if the applicant qualifies for registration.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 637 will vary depending on individual circumstances. The estimated average time is **Recordkeeping**, 10 hr., 16 min.; **Learning about the law or the form**, 1 hr., 40 min.; **Preparing and sending the form to the IRS**, 1 hr., 55 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 637 simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. **Do not** send this tax form to this address. Instead, see *Where To Apply* above.

Quarterly Federal Excise Tax Return

OMB No. 1545-0023

If you are not using the preaddressed Form 720, enter your name, address, employer identification number, and calendar quarter of return. See the instructions.

Name	Quarter ending
Number, street, and room or suite no. (If you have a P.O. box, see the instructions).	Employer identification number
City, state, and ZIP code. (If you have a foreign address, see the instructions.)	

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Check applicable boxes: Final return One-time filing Address change

Part I

IRS No.	Environmental Taxes (Attach Form 6627.)			Tax	IRS No.
98	Ozone-depleting chemicals (ODCs)				98
19	ODC tax on imported products				19
IRS No.	Communications and Air Transportation Taxes			Tax	IRS No.
22	Local telephone service, toll telephone service, and teletypewriter exchange service				22
26	Transportation of persons by air				26
28	Transportation of property by air				28
27	Use of international air travel facilities				27
IRS No.	Fuel Taxes	Number of gallons	Rate	Tax	IRS No.
60	(a) Diesel fuel, tax on removal at terminal rack		\$.244		60
	(b) Diesel fuel, tax on taxable events other than removal at terminal rack		.244		
	(c) Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack		.244		
71	Dyed diesel fuel used in trains		.034		71
35	(a) Kerosene, tax on removal at terminal rack		.244		35
	(b) Kerosene, tax on taxable events other than removal at terminal rack		.244		
61	Liquefied petroleum gas (LPG) (such as propane or butane)		.136		61
79	Other fuels (see instructions)				79
62	(a) Gasoline, tax on removal at terminal rack		.184		62
	(b) Gasoline, tax on taxable events other than removal at terminal rack		.184		
	(c) Gasoline, tax on sale or removal of alcohol mixture other than removal at terminal rack		.184		
69	Aviation-grade kerosene		.219		69
14	Aviation gasoline		.194		14
77	Aviation-grade kerosene for use in commercial aviation (other than foreign trade)		.044		77
101	Compressed natural gas (taxed at \$.4854 per thousand cubic feet)				101
IRS No.	Retail Tax		Rate	Tax	IRS No.
33	Truck, trailer, and semitrailer chassis and bodies, and tractors		12% of sales price		33
IRS No.	Luxury Tax			Tax	IRS No.
92	Passenger vehicles (see instructions)				92

IRS No.	Ship Passenger Tax	Number of persons	Rate	Tax	IRS No.	
29	Transportation by water		\$3 per person		29	
IRS No.	Other Excise Tax	Amount of obligations	Rate	Tax	IRS No.	
31	Obligations not in registered form		\$.01		31	
IRS No.	Manufacturers Taxes	Number of tons	Sales price	Rate	Tax	IRS No.
36	Coal—Underground mined			\$1.10 per ton		36
37				4.4% of sales price		37
38	Coal—Surface mined			\$.55 per ton		38
39				4.4% of sales price		39
66	Taxable tires (see instructions)					66
40	Gas guzzler tax. Attach Form 6197.					40
97	Vaccines (see instructions)					97
IRS No.	Foreign Insurance Taxes	Premiums paid	Rate	Tax	IRS No.	
	Policies issued by foreign insurers (see instructions)					
	Casualty insurance and indemnity bonds		\$.04			
30	Life insurance, sickness and accident policies, and annuity contracts		.01			
	Reinsurance		.01			
1 Total. Add all amounts in Part I. Complete Schedule A unless one-time filing.				\$		

Part II

IRS No.		Rate	Tax	IRS No.	
41	Sport fishing equipment	10% of sales price		41	
42	Electric outboard motors	3% of sales price		42	
114	Fishing tackle boxes	3% of sales price		114	
44	Bows, quivers, and broadheads	11% of sales price		44	
102	Arrow components	12.4% of sales price		102	
IRS No.		Number of gallons	Rate	Tax	IRS No.
64	Inland waterways fuel use tax		\$.234		64
51	Alcohol sold as but not used as fuel (see instructions)				51
117	Biodiesel sold as but not used as fuel (see instructions)				117
IRS No.	Floor Stocks Tax	Rate	Tax	IRS No.	
20	Ozone-depleting chemicals (floor stocks). Attach Form 6627.			20	
115	Aviation-grade kerosene (floor stocks)	\$.219		115	
116	Aviation-grade kerosene for use in commercial aviation (floor stocks)	\$.044		116	
2 Total. Add all amounts in Part II.				\$	

Part III

3	Total tax. Add line 1, Part I, and line 2, Part II	3	
4	Claims (see instructions; complete Schedule C.)	4	
5	Deposits made for the quarter. <input type="checkbox"/> Check here if you used the safe harbor rule to make your deposits.	5	
6	Overpayment from previous quarters.	6	
7	Enter the amount from Form 720X included on line 6, if any	7	
8	Total of lines 5 and 6	8	
9	Add lines 4 and 8	9	
10	Balance Due. If line 3 is greater than line 9, enter the difference. Pay the full amount with the return. Enclose Form 720-V with your check or money order for full amount payable to the "United States Treasury." Write your EIN, "Form 720," and the quarter on it	10	
11	Overpayment. If line 9 is greater than line 3, enter the difference. Check if you want the overpayment: <input type="checkbox"/> Applied to your next return, or <input type="checkbox"/> Refunded to you.	11	

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see the instructions)? Yes. Complete the following. No.

Designee name Phone no. () Personal identification number (PIN)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here

Signature Date Title

Type or print name below signature.

Telephone number ()

Schedule A Excise Tax Liability (See the instructions.)

Note: You must complete Schedule A if you have a liability for any tax in Part I of Form 720. Do not complete Schedule A for Part II taxes (sport fishing equipment, electric outboard motors, fishing tackle boxes, bows, quivers, broadheads, arrow components, inland waterways fuel use, alcohol sold as but not used as fuel, biodiesel sold as but not used as fuel, or any floor stocks tax) or for a one-time filing.

1 Regular method taxes

(a) Record of Net Tax Liability	Period					
	1st-15th day		16th-last day			
First month	A		B			
Second month	C		D			
Third month	E		F			
Special rule for September*	▶					
(b) Net liability for regular method taxes. Add the amounts for each semimonthly period.						

2 Alternative method taxes (IRS Nos. 22, 26, 28, and 27)

(a) Record of Taxes Considered as Collected	Period					
	1st-15th day		16th-last day			
First month	M		N			
Second month	O		P			
Third month	Q		R			
Special rule for September*	▶					
(b) Alternative method taxes. Add the amounts for each semimonthly period.						

*Complete only as instructed. See the instructions.

Schedule C Claims

Month your income tax year ends ►

● **Complete Schedule C for claims only if you are reporting liability in Part I or II of Form 720.**

● Attach a statement explaining each claim as required. Include your name and EIN on the statement. See the instructions.

Caution: Claimant has the name and address of the person(s) who sold the fuel to the claimant, the dates of purchase, and if exported, the required proof of export. For claims on lines 1 and 2 (type of use 13 and 14), 3c, 4b, and 5, claimant has not waived the right to make the claim.

1 Nontaxable Use of Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Gasoline (see Caution above)	\$.184			362

2 Nontaxable Use of Aviation Gasoline		Period of claim ►			
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Used in commercial aviation (other than foreign trade)	\$.15			354
b	Other nontaxable use (see Caution above)	.194			324

3 Nontaxable Use of Undyed Diesel Fuel		Period of claim ►			
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 . . . ► <input type="checkbox"/>					
Caution: Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes or for exclusive use by a state or local government.					
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use	\$.244			360
b	Use in trains	.21			353
c	Use in certain intercity and local buses	.17			350

4 Nontaxable Use of Undyed Kerosene (Other Than Aviation-Grade Kerosene)		Period of claim ►			
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 . . . ► <input type="checkbox"/>					
Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes, for exclusive use by a state or local government, or for sales from a blocked pump.					
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use	\$.244			346
b	Use in certain intercity and local buses	.17			350

5 Nontaxable Use of Aviation-Grade Kerosene		Period of claim ►			
Claimant certifies that the aviation-grade kerosene did not contain visible evidence of dye.					
Exception. If any of the aviation-grade kerosene included in this claim did contain visible evidence of dye, attach a detailed explanation and check here . . . ► <input type="checkbox"/>					
Caution: Claims cannot be made on line 5 for aviation-grade kerosene on a farm for farming purposes or for the exclusive use by a state or local government.					
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade)	\$.175			355
b	Other nontaxable use (see Caution at top of form)	.219			369
c	Use in foreign trade	.044			377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel		Period of claim ►			
		Registration Number ►			
Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. For lines 6a and 6b , claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. For line 6c , claimant has obtained an unexpired waiver from the buyer and has no reason to believe any of the information in the waiver is false. 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 . . . ► <input type="checkbox"/>					
		Rate	Gallons	Amount of claim	CRN
a	Use on a farm for farming purposes	\$.244			
b	Use by a state or local government	.244			360
c	Use in certain intercity and local buses	.17			350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Aviation-Grade Kerosene)		Period of claim ►			
		Registration Number ►			
Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. For lines 7a and 7b , claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. For line 7c , 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 7d , claimant has obtained an unexpired waiver from the buyer and has no reason to believe any of the information in the waiver is false. 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 . . . ► <input type="checkbox"/>					
		Rate	Gallons	Amount of claim	CRN
a	Use on a farm for farming purposes	\$.244			
b	Use by a state or local government	.244			346
c	Sales from a blocked pump	.244			
d	Use in certain intercity and local buses	.17			350

8 Sales by Registered Ultimate Vendors of Aviation-Grade Kerosene Registration Number ►

Claimant sold the aviation-grade kerosene 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 8a and 8b, claimant has obtained an unexpired waiver from the buyer and has no reason to believe any of the information in the waiver is false. For lines 8c and 8d, claimant has obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false.

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in commercial aviation (other than foreign trade)	\$.175			355
b	Other nontaxable use	.219			369
c	Use on a farm for farming purposes	.219			
d	Use by a state or local government	.219			

9 Sales by Registered Ultimate Vendors of Gasoline Registration Number ►

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 take 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.

	Rate	Gallons	Amount of refund	CRN
a	Use by a nonprofit educational organization	\$.184	\$	362
b	Use by a state or local government	.184		

10 Sales by Registered Ultimate Vendors of Aviation Gasoline Registration Number ►

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 take 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.

	Rate	Gallons	Amount of refund	CRN
a	Use by a nonprofit educational organization	\$.194	\$	324
b	Use by a state or local government	.194		

11 Nontaxable Use of Liquefied Petroleum Gas (LPG)

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Use in certain intercity and local buses	\$.062			352
b	Use in qualified local buses and school buses	.136			361
c	Other nontaxable use	.136			395

12 Alcohol Fuel Mixture Credit Period of Claim ► Registration Number ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	Rate	Gal. of Alcohol	Amount of claim	CRN
a	Alcohol fuel mixtures containing ethanol	\$.51		393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60		394

13 Biodiesel Mixture Credit Period of Claim ► Registration Number ►

Claimant produced a biodiesel mixture by mixing diesel fuel with biodiesel. The biodiesel mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. Claimant has a certificate from the producer or importer of the biodiesel which identifies the percentage of biodiesel and agri-biodiesel in the product, and has no reason to believe the information is false.

	Rate	Gal. of Biodiesel	Amount of claim	CRN
a	Biodiesel (other than agri-biodiesel) mixtures	\$.50		388
b	Agri-biodiesel mixtures	1.00		390

14 Gasoline Earliest date of sale included in claim ► Latest date of sale included in claim ►

Claimant (taxpayer) certifies that it sold the gasoline or aviation gasoline at a tax-excluded price, repaid the amount of the tax to the ultimate vendor, or has obtained the written consent of the ultimate vendor to make the claim; and has the required supporting information.

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Gasoline	\$.184			362
b	Aviation gasoline	.194			324

15 Other claims. See the instructions.

For claims under section 6416(b)(2) relating to certain uses and resales of certain articles subject to manufacturers or retailers taxes, claimant certifies that it sold the article at a tax-excluded price, repaid the amount of tax to the ultimate vendor, or has obtained the written consent of the ultimate vendor to make the claim; and has the required supporting information. Attach additional sheets as needed.

	Amount of claim	CRN
a	Section 4051(d) tire credit (Tax on vehicle reported on IRS No. 33)	366
b		
c		

16 Total claims. Add all amounts on lines 1-15. Enter the result here and on page 2, Part III, line 4 of Form 720. **16**

Form 720 Payment Voucher

Purpose of Form

Complete Form 720-V if you are making a payment with Form 720, Quarterly Federal Excise Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide this payment voucher to the return preparer.

Specific Instructions

Box 1—Employer identification number (EIN). If you do not have an EIN, apply for one on Form SS-4, Application for Employer Identification Number, and write "Applied For" and the date you applied in this entry space. However, if you are making a one-time filing, enter your social security number.

Box 2—Amount paid. Enter the amount paid from line 10 of Form 720.

Box 3—Tax period. Darken the capsule identifying the quarter for which the payment is made. Darken only one capsule.

Box 4—Name and address. Enter your name and address as shown on Form 720.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN (SSN for one-time filing), "Form 720," and the tax period on your check or money order. Do not send cash. Do not staple this voucher or your payment to the return (or to each other).

- Detach the completed voucher and send it with your payment and Form 720. See *Where To File* on page 2 of the Instructions for Form 720.

▼ Detach Here and Mail With Your Payment and Form 720.

Form **720-V** (2005)

Form **720-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0023

2005

▶ Do not staple or attach this voucher to your payment.

1 Enter your employer identification number. : 		2 Enter the amount of your payment. ▶		Dollars	Cents
3 Tax period		4 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code.			
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter				
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter				

**Schedule 3
(Form 8849)**

(Rev. February 2005)
Department of the Treasury
Internal Revenue Service

Alcohol Fuel Mixtures and Biodiesel Mixtures

▶ Attach to Form 8849. Do not file with any other schedule.

OMB No. 1545-1420

Name as shown on Form 8849	EIN or SSN	Total refund (see instructions) \$
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Caution: Before claiming a credit on Form 8849, the alcohol fuel mixture credit and biodiesel mixture credit must be taken against any taxable fuel liability on Form 720. Any credit in excess of the section 4081 liability can be taken as a claim for payment on Form 8849 or an income tax credit on Form 4136. You cannot claim any amounts on Form 8849 that you claimed (or will claim) on Schedule C (Form 720) or Form 4136.

Claimant's registration no. ▶ _____

If you are registered, enter your registration number, including the prefix, on the entry line above.

Period of claim: Enter month, day, and year in MMDDYYYY format.

From ▶ _____ **To** ▶ _____

1 Alcohol Fuel Mixture Credit

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(a) Rate	(b) Gallons of alcohol	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Alcohol fuel mixtures containing ethanol	\$.51		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

2 Biodiesel Mixture Credit

Claimant produced a biodiesel mixture by mixing diesel fuel with biodiesel. The biodiesel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has a certificate from the producer or importer of the biodiesel which identifies the percentage of biodiesel or agri-biodiesel in the product, and has no reason to believe the information is false.

	(a) Rate	(b) Gallons of biodiesel	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50		\$	388
b Agri-biodiesel mixtures	1.00			390

Instructions

What's New

● Use Schedule 3 (Form 8849) to claim any excess alcohol fuel mixture credit and the biodiesel mixture credit for mixtures produced after December 31, 2004.

Caution: The credit is based on the gallons of alcohol or biodiesel in the mixture.

● If you produced gasohol after 2004 from gasoline already taxed at a reduced excise tax rate before 2005, see Notice 2005-4, Section 2(i). 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.

Coordination With Excise Tax Credit

Only one credit may be taken with respect to any gallon of alcohol reported on line 1 or biodiesel reported on line 2. If any amount is claimed (or will be claimed), with respect to any gallon of alcohol on Form 720, or Form 4136, then a claim cannot be made on Form 8849 for that gallon of alcohol or biodiesel.

Total Refund

Add all amounts in column (c) and enter the result in the total refund box at the top of the schedule. This amount must be at least \$200 to file a claim.

Amount of Refund

Multiply the number of gallons of alcohol or biodiesel by the rate and enter the result in the boxes for column (c).

Claimant

The person that produced and sold or used the mixture is the only person eligible to make this claim.

Claim Requirements

The following requirements must be met:

1. For the biodiesel mixture credit, the claimant has a certificate from the producer.
2. The claim must be for an alcohol fuel mixture or biodiesel mixture sold or used during a period that is at least 1 week.
3. The amount of the claim must be at least \$200. To meet the minimum, amounts from lines 1 and 2 may be combined.
4. 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 an alcohol fuel mixture or biodiesel mixture sold or used during June and July must be filed by September 30.

Note: If requirements 1–4 above are not met, see **Annual Claims** in the Form 8849 instructions.

How To File

Attach Schedule 3 to Form 8849. On the envelope write "Alcohol Fuel Mixture and Biodiesel Mixture Claim" and mail to the IRS at the address under *Where To File* in the Form 8849 instructions.

▶ Attach to your tax return.

▶ For property placed in service after 2005.

Name(s) shown on return

Identifying number

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during 2006	1		
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Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2		
3	Section 179 expense deduction (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum business/investment use part of credit (see instructions)	6		
7	Enter the smaller of line 5 or line 6	7		
8	Alternative fuel vehicle refueling property credits from pass-through entities: If you are a: Then enter the total alternative fuel vehicle refueling property credits from:	8		
a	Shareholder Schedule K-1 (Form 1120S), box 13, code F, G, or U }			
b	Partner Schedule K-1 (Form 1065), box 15, code F, G, or U }			
9	Business/investment use part of alternative fuel vehicle refueling property credit. Add lines 7 and 8. Enter here and on line 1v of Form 3800. Exception: S corporations and partnerships, see instructions	9		

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10		
11	Multiply line 10 by 30% (.30)	11		
12	Maximum personal use part of credit (see instructions)	12		
13	Enter the smaller of line 11 or line 12	13		
14	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 } • Other filers. Enter the regular tax before credits from your return }	14		
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: a Foreign tax credit 15a b Credits from Form 1040, lines 48 through 54 15b c Qualified electric vehicle credit (Form 8834, line 20) 15c d Alternative motor vehicle credit (Form 8910, line 18) 15d e Add lines 15a through 15d 15e			
16	Net regular tax. Subtract line 15e from line 14. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	16		
17	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 } • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule }	17		
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18		
19	Personal use part of alternative fuel vehicle refueling property credit. Enter the smaller of line 13 or 18 here and on Form 1040, line 55, or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19		

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8911 to figure your credit for alternative fuel vehicle refueling property you placed in service after 2005. The credit attributable to depreciable property (refueling property used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit. For more details, see section 30C.

Amount of Credit

The credit is generally the **smaller** of 30% of the property's cost **or**:

- \$30,000 for each property of a character subject to an allowance for depreciation (business/investment use property), and
- \$1,000 for each property of a character not subject to an allowance for depreciation (personal use property).

Each property's cost must first be reduced by any section 179 expense deduction taken for the property.

Qualified Alternative Fuel Vehicle Refueling Property

Qualified alternative fuel vehicle refueling property is any property (other than a building or its structural components) used to do either of the following.

- Store or dispense a clean-burning fuel (defined below) into the fuel tank of a motor vehicle propelled by the fuel, but only if the storage or dispensing is at the point where the fuel is delivered into that tank.
- Recharge motor vehicles propelled by electricity, but only if the property is located at the point where the vehicles are recharged.

In addition, the following requirements must be met to qualify for the credit.

- You placed the refueling property in service after 2005.
- The original use of the property began with you.
- You acquired the property for your use or to lease to others, and not for resale.
- You use the refueling property primarily in the United States.
- If the property is not business/investment use property, the property must be installed on property used as your main home.

Exception. If you are the seller of new refueling property to a tax-exempt organization, governmental unit, or a foreign person or entity, and the use of that property is described in section 50(b)(3) or (4), you can claim the credit, but only if you clearly disclose in writing to the purchaser the amount of the tentative credit allowable for the refueling property (included on line 7 of Form 8911). Treat all property eligible for this exception as business/investment use property.

Clean-burning fuel. The following are clean-burning fuels.

- Any fuel at least 85 percent of the volume of which consists of 1 or more of the following: ethanol, natural gas, compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen, or
- Any mixture of biodiesel (as defined in section 40A(d)) or renewable diesel and diesel fuel, determined without regard to any use of kerosene and containing at least 20 percent biodiesel or renewable diesel.

Basis Reduction

Unless you elect not to take the credit, you must reduce the basis of the property by the sum of the amounts entered on lines 7 and 13 for that property.

Recapture

If the property no longer qualifies for the credit, you may have to recapture part or all of the credit. For details, see section 30C(e)(5).

Specific Instructions

Line 2

To figure the business/investment use part of the total cost, multiply the cost of each separate refueling property by the percentage of business/investment use for that property. If during the tax year you convert property used solely for personal purposes to business/investment use (or vice versa), figure the percentage of business/investment use only for the number of months you use the property in your business or for the production of income. Multiply that percentage by the number of months you use the property in your business or for the production of income and divide the result by 12.

Line 3

Enter any section 179 expense deduction you claimed for the property from Part I of Form 4562, Depreciation and Amortization.

Line 6

If you only have one refueling property with business/investment use, enter \$30,000.

If you have more than one refueling property with business/investment use, but no one property would result in an amount of more than \$30,000 if that property were reported separately on line 5, enter the amount from line 5 on line 6. If you have more than one refueling property with business/investment use, and at least one property would result in an amount of more than \$30,000 on line 5 if that property were reported separately, add the separate amounts for each property, but do not include in the total more than \$30,000 for any single property.

Line 9

Allocate the line 9 credit of an S corporation or partnership among the shareholders or partners. Show the credit for each shareholder or partner on Schedule K-1. Electing large partnerships include this credit in "general credits."

Line 12

If you only have one refueling property with personal use, enter \$1,000.

If you have more than one refueling property with personal use, but no one property would result in an amount of more than \$1,000 if that property were reported separately on line 11, enter the amount from line 11 on line 12. If you have more than one refueling property with personal use, and at least one property would result in an amount of more than \$1,000 on line 11 if that property were reported separately, add the separate amounts for each property, but do not include in the total more than \$1,000 for any single property.

Line 17

Although you may not owe alternative minimum tax (AMT), you must still figure the tentative minimum tax (TMT) to figure your credit. Complete and attach the applicable AMT form or schedule and enter the TMT on line 17.

Line 19

If you cannot use part of the personal portion of the credit because of the tax liability limit, the unused credit is lost. The unused personal portion of the credit cannot be carried back or forward to other tax years.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping	5 hr., 30 min.
Learning about the law or the form	24 min.
Preparing and sending the form to the IRS	30 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.