

Credit for Federal Tax on Fuels
 (And Credit for Purchase of Diesel-Powered Highway Vehicles)
 ▶ Attach this form to your income tax return.

Name (as shown on your income tax return)	Social security or employer identification number
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Part I Diesel-Powered Highway Vehicle Credit

	(a) Number of Vehicles	(b) Rate	(c) Credit
1 Diesel-powered cars		\$102.00	\$
2 Diesel-powered light trucks and vans		198.00	
3 Total diesel-powered highway vehicle credit			\$

Part II Fuel Tax Credit

Type of Fuel	(a) Type of Use (See table below.)	(b) Number of Gallons	(c) Rate	(d) Credit
1 Gasoline			.091/.09 (.141*)	\$
2 Gasohol			.031/.03 (.087*)	
3 Diesel fuel			.151/.15 (.201*)	
4 Special motor fuels			.091/.09 (.141*)	
5 Gasoline used in aviation			.121/.12 (.151*)	
6 Aviation fuel (other than gasoline)			.141/.14 (.176*)	
7 Other (See instructions.)				
8 Total fuel tax credit				\$

*This rate is only for fuel purchased and used after November 30, 1990.

Part III Total Income Tax Credit

Total income tax credit claimed (add line 3, column (c) in Part I and line 8, column (d) in Part II). Enter here and on Form 1040, line 60; Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns.	\$
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Type of Use Table

This table lists the uses for which you may claim a credit for fuels. See **Pub. 378**, Fuel Tax Credits and Refunds, for definitions of these uses.

- a On a farm for farming purposes
- b Off-highway business use
- c Export
- d Commercial fishing vessel
- e Intercity or local bus
- f School bus
- g Diesel fuel used in boats, used as heating oil, or used for nonbusiness off-highway use
- h Diesel fuel used in a qualified local bus
- i Supplies for aircraft
- j Commercial aviation
- k Helicopters
- m Gasoline used to make gasohol

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 this information. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 6 hrs., 56 min.

Learning about the law or the form 6 min.

Preparing and sending the form to IRS 13 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **IRS** and the **Office of Management and Budget** at the addresses listed in the instructions of the tax return with which this form is filed.

General Instructions

Purpose of Form.—Form 4136 is used by individuals, estates, trusts, or corporations to claim credit for Federal excise tax on fuels and to claim the credit for diesel-powered highway vehicles. (Partnerships cannot file this form; instead, they must attach a statement to **Form 1065**, U.S. Partnership Return of Income, showing the number of gallons of fuel allocated to each partner, the types of use, and the applicable tax rates.)

Requirements.—In order to claim a credit you must: (1) use the fuel for a purpose listed in the Type of Use Table; (2) buy the fuel at a price that included the tax; and (3) not have requested a refund of the tax.

Including Fuel Tax Credit in Income.—The amount of the credit on line 8, Part II, must be included in your gross income if you claimed the taxes paid as an expense deduction that reduced your income tax liability.

Additional Information on Credits.—See **Pub. 378** for definitions and rules relating to the Federal excise tax and for information on claiming a quarterly refund of tax rather than waiting until you file your income tax

return to claim a credit. **Pub. 225**, Farmer's Tax Guide; **Pub. 595**, Tax Guide for Commercial Fishermen; and **Pub. 510**, Excise Taxes for 1991— all contain information on the credit for fuels. They are available from many IRS offices, or you may call 1-800-829-FORM (3676) to order any publications needed.

Specific Instructions

Part I

Diesel-Powered Highway Vehicle.—If you bought a diesel-powered highway vehicle during the year for a use other than resale and you are the first purchaser, you may claim a one-time credit of \$102 for an automobile and \$198 for a light truck or van. The vehicle must be a diesel-powered highway vehicle that has at least four wheels, has a gross vehicle weight rating of 10,000 pounds or less, and is registered for highway use in the U.S. under the laws of any state. If you claim the credit for diesel-powered vehicles, for depreciation purposes you must reduce the basis of the vehicle by the credit claimed.

Part II

Amount of Fuel Credit.—The rate of tax imposed on fuels changed during 1990. Before September 1, 1990, the rate of tax included the Leaking Underground Storage Tank (LUST) tax. After August 31, 1990, and before December 1, 1990, the rate of tax does not include the LUST tax. After November 30, 1990, the rate of tax on fuels was increased and the LUST tax was reimposed.

The rate of tax shown on your record of purchase determines the amount of credit you may claim. For lines 1-6, include only fuel at the specified rate in column (c). All claims for fuel taxed at a different rate must be included on line 7.

Line 1, Gasoline.—You may claim a credit of 9.1 or 9 cents a gallon for the tax included in the price of gasoline used for uses a, b, c, d, e, or f from the Type of Use Table on page 1. However, gasoline purchased and used in December at the new rate of 14.1 cents a gallon is also claimed on this line.

Line 2, Gasohol.—You may claim a credit of 3.1 or 3 cents a gallon for the tax included in the price of gasohol used for uses a, b, c, d, e, or f from the Type of Use Table on page 1. However, gasohol purchased and used in December at the new rate of 8.7 cents a gallon is also claimed on this line.

Line 3, Diesel Fuel.—Diesel fuel generally may be bought for nontaxable purposes at a price that does not include the excise tax. However, if you bought diesel fuel at a price that included the tax, you may claim a credit of 15.1 or 15 cents a gallon for the tax included in the price of diesel fuel used for uses a, b, c, d, f, g, or h from the Type of Use Table on page 1. However, diesel fuel purchased and used in December at the new rate of 20.1 cents a gallon is also claimed on this line. Also, see line 7, Other, to claim a credit for diesel fuel used in intercity or local buses.

Line 4, Special Motor Fuel.—Special motor fuel generally may be bought for nontaxable purposes at a price that does not include the excise tax. However, if you bought special motor fuel at a price that included the tax, you may claim a credit of 9.1 or 9 cents a gallon for the tax included in the price of special motor fuel used for uses a, b, c, or d from the Type of Use Table on page 1. However, special motor fuel purchased and used in December at the new rate of 14.1 cents a gallon is also claimed on this line.

Line 5, Gasoline Used in Aviation.—You may claim a credit of 12.1 or 12 cents a gallon for the tax included in the price of gasoline used in aviation for use a from the Type of Use Table on page 1. However, gasoline used in aviation on a farm for farming purposes purchased and used in December at the new rate of 15.1 cents a gallon is also claimed on this line. Also, see line 7, Other, to claim credit for gasoline used for other aviation purposes.

Line 6, Aviation Fuel (other than Gasoline).—Aviation fuel generally may be bought for nontaxable purposes at a price that does not include the excise tax. However, if you bought aviation fuel at a

price that included the tax, you may claim a credit of 14.1 or 14 cents a gallon for the tax included in the price of aviation fuel used for use i from the Type of Use Table on page 1. However, aviation fuel (other than gasoline) purchased and used in December at the new rate of 17.6 cents a gallon is also claimed on this line. Also, see line 7, Other, to claim a credit for additional uses of aviation fuel (other than gasoline).

Line 7, Other (Claims related to taxes imposed on fuels at rates other than the rates listed above.)

• **Gasoline Used in Aviation.**—You may claim a credit of 9 cents a gallon for the tax included in the price of gasoline used in aviation for uses i or j. However, gasoline used in aviation purchased and used in December at the new rate of 14 cents a gallon is also claimed on this line for uses i or j. You may claim a credit of 9.1 or 9 cents a gallon for the tax included in the price of gasoline used in aviation for use k from the Type of Use Table on page 1. However, gasoline used in aviation purchased and used in December at the new rate of 14.1 cents a gallon is also claimed on this line.

• **Aviation Fuel (other than Gasoline).**—Aviation fuel generally may be bought for nontaxable purposes at a price that does not include the excise tax. However, if you bought aviation fuel at a price that included the tax, you may claim a credit of 14 cents a gallon for the tax included in the price of aviation fuel used for uses a, j, or k from the Type of Use Table on page 1. However, aviation fuel (other than gasoline) purchased and used in December at the new rate of 17.5 cents a gallon is also claimed on this line.

• **Gasoline Used To Make Gasohol.**—If you purchased gasoline at a price that included 9.1 or 9 cents a gallon tax and used that gasoline to make gasohol, you may claim a credit of 5.66 or 5.67 cents a gallon of gasohol used for use m from the Type of Use Table on page 1. However, if you purchased gasoline used to make gasohol and used it in December at the new rate of 14.1 cents a gallon, you may claim a credit of 4.44 cents a gallon on this line.

• **Diesel Fuel Used in Intercity or Local Buses.**—Diesel fuel generally may be bought at the reduced rate of 3.1 or 3 cents a gallon for use in intercity or local buses. However, if you bought diesel fuel at a price that included 15.1 or 15 cents a gallon tax, you may claim a credit of 12 cents a gallon for the tax included in the price of diesel fuel used for use e from the Type of Use Table on page 1. However, if you purchased diesel fuel used in intercity or local buses and used it in December at the new rate of 20.1 cents a gallon, you may claim a credit of 17 cents a gallon on this line.

Line-by-Line Instructions

Part I

Enter on:

- Line 1, column (a).**—The number of cars you purchased this year
Line 1, column (c).—The amount of credit by multiplying column (a) by column (b).
Line 2, columns (a) through (c).—Repeat the procedures for line 1 for light trucks and vans.
Line 3, column (c).—The amount of credit by adding lines 1 and 2, column (c).

Part II

Enter on:

- Lines 1 through 6.**—If more than one rate specified in column (c) applies, enter the total gallons of the fuel in column (b). Determine the credit for each different rate based on the amounts in column (c). Enter the combined total credit in column (d).
Line 1, column (a).—From the Type of Use Table on page 1, enter a letter for each use for which you are claiming the credit, such as on a farm for farming purposes or off-highway business use. See the instructions under each fuel type for uses that may qualify for a credit.
Line 1, column (b).—The number of gallons of gasoline used for the purpose you listed in column (a).
Line 1, column (d).—The amount of credit by multiplying column (b) by column (c).
Lines 2 through 6, columns (a) through (d).—Repeat the procedures for line 1 for each type of fuel.
Line 7, Other.—Determine the credit for each different fuel at each different rate based on the amounts in the specific instructions above for Line 7. Enter the combined total credit in column (d). Enter the rate allowed for the credit or the word "various" on line 7, column (c) if more than one rate applies.
Line 8, column (d).—The amount of credit by adding lines 1 through 7, column (d).

Part III

Enter the total income tax credit by adding the amounts in Part I, line 3, column (c) and Part II, line 8, column (d).