

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 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 1a and 2b (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		Note: CRN is credit reference number. Period of claim ▶				
	Type of use	Rate	Gallons	Amount of claim	CRN	
a	Gasoline (see Caution above line 1)	\$.183		\$	362	
b	Exported (see Caution above line 1)	.184			411	

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 line 1)	.193			324	
c	Exported (see Caution above line 1)	.194			412	
d	LUST tax on aviation fuels used in foreign trade	.001			433	

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"/>						

	Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use	\$.243		\$	360
b	Use in trains	.243			353
c	Use in certain intercity and local buses (see Caution above line 1)	.17			350
d	Use on a farm for farming purposes	.243			360
e	Exported (see Caution above line 1)	.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)		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 sales from a blocked pump.		Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use		\$.243		\$	346
b	Use in certain intercity and local buses (see Caution above line 1)		.17			347
c	Use on a farm for farming purposes		.243			346
d	Exported (see Caution above line 1)		.244			414
e	Nontaxable use taxed at \$.044		.043			377
f	Nontaxable use taxed at \$.219		.218			369

5 Kerosene Used in Aviation (see Caution above line 1)		Period of claim ▶				
	Type of use	Rate	Gallons	Amount of claim	CRN	
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$	417	
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355	
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346	
d	Nontaxable use (other than use by state or local government) taxed at \$.219	.218			369	
e	LUST tax on aviation fuels used in foreign trade	.001			433	

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See deletion A

6 Nontaxable Use of Alternative Fuel

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	Type of use	Rate	Gallons or gasoline gallon equivalents (GGE)	Amount of claim	CRN
a	Liquefied petroleum gas (LPG)	\$.183		\$	419
b	"P Series" fuels	.183			420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)	.183			421
d	Liquefied hydrogen	.183			422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.243			423
f	Liquid fuel derived from biomass	.243			424
g	Liquefied natural gas (LNG)	.243			425
h	Liquefied gas derived from biomass	.183			435

7 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. 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

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	Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243	\$	360
b	Use in certain intercity and local buses	.17		350

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

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. 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

	Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243	\$	346
b	Sales from a blocked pump	.243		347
c	Use in certain intercity and local buses	.17		347

9 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration number ▶

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. See the instructions for additional information to be submitted.

	Type of use	Rate	Gallons	Amount of claim	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			417
c	Nonexempt use in noncommercial aviation	.025			418
d	Other nontaxable uses taxed at \$.244	.243			346
e	Other nontaxable uses taxed at \$.219	.218			369
f	LUST tax on aviation fuels used in foreign trade	.001			433

10 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 claim	CRN
a	Use by a nonprofit educational organization	\$.183	\$	362
b	Use by a state or local government	.183		

See deletion A

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11 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.

Table with 4 columns: Use by, Rate, Gallons, Amount of claim, CRN. Rows for nonprofit educational organization and state or local government.

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 (see instructions).

Table with 4 columns: Use by, Rate, Gallons, Amount of claim, CRN. Rows for ethanol and other than ethanol.

13 Biodiesel or Renewable Diesel Mixture Credit

Period of claim

Registration number

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The 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 attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. Renewable diesel mixtures. Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The 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 attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 13. See the instructions for line 13 for information about renewable diesel used in aviation.

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Caution. All of the credits on line 13 expired on December 31, 2009 (see instructions).

Table with 4 columns: Use by, Rate, Gal. of biodiesel or renewable Diesel, Amount of claim, CRN. Rows for Biodiesel, Agri-biodiesel, and Renewable diesel mixtures.

14 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration number

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

Caution. All of the credits on line 14 except for the liquefied hydrogen credit (line 14d) expired on December 31, 2009 (see instructions).

Table with 4 columns: Use by, Rate, Gallons or gasoline gallon equivalents (GGE), Amount of claim, CRN. Rows for Liquefied petroleum gas, P Series fuels, Compressed natural gas, Liquefied hydrogen, Any liquid fuel derived from coal, Liquid fuel derived from biomass, Liquefied natural gas, Liquefied gas derived from biomass, Compressed gas derived from biomass.

15 Other claims. See the instructions. For lines 15b and 15c, see the Caution above line 1 on page 4.

Table with 3 columns: Use by, Amount of claim, CRN. Rows for Section 4051(d) tire credit, Exported dyed diesel fuel, Exported dyed kerosene, Diesel-water fuel emulsion, Registered credit card issuers.

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Table with 4 columns: Use by, Number of tires, Amount of claim, CRN. Rows for Taxable tires other than bias ply, Taxable tires, bias ply, Taxable tires, super single tires designed for steering.

16 Total claims. Add amounts on lines 1 through 15. Enter the result here and on Form 720, Part III, line 4.

16

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See deletion A