

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)			\$		362
b	Exported (see Caution above line 1)					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)			\$		354
b	Other nontaxable use (see Caution above line 1)					324
c	Exported (see Caution above line 1)					412
d	LUST tax on aviation fuels used in foreign trade					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			\$		360
b	Use in trains					353
c	Use in certain intercity and local buses (see Caution above line 1)					350
d	Use on a farm for farming purposes					360
e	Exported (see Caution above line 1)					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				\$		346
b	Use in certain intercity and local buses (see Caution above line 1)						347
c	Use on a farm for farming purposes						346
d	Exported (see Caution above line 1)						414
e	Nontaxable use taxed at \$.044						377
f	Nontaxable use taxed at \$.219						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			\$		417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219					355
c	Nontaxable use (other than use by state or local government) taxed at \$.244					346
d	Nontaxable use (other than use by state or local government) taxed at \$.219					369
e	LUST tax on aviation fuels used in foreign trade					433

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)			\$	419
b	"P Series" fuels				420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)				421
d	Liquefied hydrogen				422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				423
f	Liquid fuel derived from biomass				424
g	Liquefied natural gas (LNG)				425
h	Liquefied gas derived from biomass				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

	Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government		\$	360
b	Use in certain intercity and local buses			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		\$	346
b	Sales from a blocked pump			
c	Use in certain intercity and local buses			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			\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244				417
c	Nonexempt use in noncommercial aviation				418
d	Other nontaxable uses taxed at \$.244				346
e	Other nontaxable uses taxed at \$.219				369
f	LUST tax on aviation fuels used in foreign trade				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		\$	362
b	Use by a state or local government			

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.

	Rate	Gallons	Amount of claim	CRN
a Use by a nonprofit educational organization			\$	324
b Use by a 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).

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

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.

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

	Rate	Gal. of biodiesel or renewable Diesel	Amount of claim	CRN
a Biodiesel (other than agri-biodiesel) mixtures			\$	388
b Agri-biodiesel mixtures				390
c Renewable diesel mixtures				307

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).

	Rate	Gallons or gasoline gallon equivalents (GGE) (see instructions)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)			\$	426
b "P Series" fuels				427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)				428
d Liquefied hydrogen				429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				430
f Liquid fuel derived from biomass				431
g Liquefied natural gas (LNG)				432
h Liquefied gas derived from biomass				436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)				437

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

	Amount of claim	CRN	
a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)	\$	366	
b Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001		415	
c Exported dyed kerosene		416	
d Diesel-water fuel emulsion			
e Registered credit card issuers			
	Number of tires	Amount of claim	CRN
f Taxable tires other than bias ply or super single tires		\$	396
g Taxable tires, bias ply or super single tires (other than super single tires designed for steering)			304
h Taxable tires, super single tires designed for steering			305
i			
j			
k			

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