

Schedule C Claims

Month your income tax year ends ► 0005

• **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.

For alternative fuel mixtures produced after December 31, 2011, the alternative fuel mixture credit can be taken as a credit only on Schedule C (Form 720) against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on this form, and any excess is not allowed. The credit cannot be claimed on any other form, including Form 4136, Credit for Federal Tax Paid on Fuels and Schedule 3 (Form 8849), Certain Fuel Mixtures and the Alternative Fuel Credit.

1 Nontaxable Use of Gasoline		Note. CRN is credit reference number.		Period of claim ► 0007 0008	
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Gasoline (see Caution above line 1)				
	0010	\$.183	0020	\$ 0030	362
b	Exported (see Caution above line 1)				
		.184	0040	0050	411

2 Nontaxable Use of Aviation Gasoline				Period of claim ► 0055 0056	
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Used in commercial aviation (other than foreign trade)				
		\$.15	0060	\$ 0070	354
b	Other nontaxable use (see Caution above line 1)				
	0080	.193	0090	0100	324
c	Exported (see Caution above line 1)				
		.194	0110	0120	412
d	LUST tax on aviation fuels used in foreign trade				
		.001	0124	0127	433

3 Nontaxable Use of Undyed Diesel Fuel				Period of claim ► 0130 0135	
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 ► 0140					
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Nontaxable use				
	0145	\$.243	0150	\$ 0160	360
b	Use in trains				
		.243	0170	0180	353
c	Use in certain intercity and local buses (see Caution above line 1)				
		.17	0190	0200	350
d	Use on a farm for farming purposes				
		.243	0210	0220	360
e	Exported (see Caution above line 1)				
		.244	0230	0240	413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)				Period of claim ► 0250 0255	
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 ► 0260					
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				
	0270	\$.243	0280	\$ 0290	346
b	Use in certain intercity and local buses (see Caution above line 1)				
		.17	0300	0310	347
c	Use on a farm for farming purposes				
		.243	0320	0330	346
d	Exported (see Caution above line 1)				
		.244	0340	0350	414
e	Nontaxable use taxed at \$.044				
	3350	.043	3360	3370	377
f	Nontaxable use taxed at \$.219				
	3380	.218	3390	3400	369

5 Kerosene Used in Aviation (see Caution above line 1)				Period of claim ► 0360 0365	
	Type of use	Rate	Gallons	Amount of claim	CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244				
		\$.200	0370	\$ 0380	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219				
		.175	0390	0400	355
c	Nontaxable use (other than use by state or local government) taxed at \$.244				
	0410	.243	0420	0430	346
d	Nontaxable use (other than use by state or local government) taxed at \$.219				
	0440	.218	0450	0460	369
e	LUST tax on aviation fuels used in foreign trade				
		.001	3460	3470	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)	3119 0470	\$.183 0480	\$ 0490	419
b	"P Series" fuels	3239 0500	.183 0510	0520	420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)	3299 0530	.183 0540	0550	421
d	Liquefied hydrogen	3359 0560	.183 0570	0580	422
e	Fischer-Tropsch process liquid fuel from coal (including peat)	3419 0590	.243 0600	0610	423
f	Liquid fuel derived from biomass	3479 0620	.243 0630	0640	424
g	Liquefied natural gas (LNG)	3539 0650	.243 0660	0670	425
h	Liquefied gas derived from biomass	3599 0674	.183 0674	0677	435

7 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Period of claim ▶ 0680 0685

Registration number ▶ 0690

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 ▶ 0700

	Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243 0710	\$ 0720	360
b	Use in certain intercity and local buses	.17 0730	0740	350

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

Period of claim ▶ 0750 0755

Registration number ▶ 0760

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 ▶ 0770

	Rate	Gallons	Amount of claim	CRN
a	Use by a state or local government	\$.243 0780	\$ 0790	346
b	Sales from a blocked pump	.243 0800	0810	
c	Use in certain intercity and local buses	.17 0820	0830	347

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

Registration number ▶ 0835

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	0840	\$ 0850	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200	0860	0870	417
c	Nonexempt use in noncommercial aviation	.025	0880	0890	418
d	Other nontaxable uses taxed at \$.244	0900 .243	0910	0920	346
e	Other nontaxable uses taxed at \$.219	0930 .218	0940	0950	369
f	LUST tax on aviation fuels used in foreign trade	.001	0952	0954	433

10 Sales by Registered Ultimate Vendors of Gasoline

Registration number ▶ 0955

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 0960	\$ 0970	362
b	Use by a state or local government	.183 0980	0990	

11 Sales by Registered Ultimate Vendors of Aviation Gasoline

Registration number ▶ 1000

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	\$.193 1010	\$ 1020	324
b	Use by a state or local government	.193 1030	1040	

12 Reserved	Period of claim ▶ 1050 1055	Registration number ▶ 1060
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	Rate	Gallons	Amount of claim	CRN
a Reserved		1070	\$ 1080	
b Reserved		1090	1100	

13 Biodiesel or Renewable Diesel Mixture Credit	Period of claim ▶ 1110 1115	Registration number ▶ 1120
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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.

	Rate	Gal. of biodiesel or renewable diesel	Amount of claim	CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$1.00	1130	\$ 1140	388
b Agri-biodiesel mixtures	1.00	1150	1160	390
c Renewable diesel mixtures	1.00	1170	1180	307

14 Alternative Fuel Credit and Alternative Fuel Mixture Credit	Registration number ▶ 1190
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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.

	Rate	Gallons or gasoline gallon equivalents (GGE) (see instructions)	Amount of claim	CRN
a Liquefied petroleum gas (LPG)	\$.50	1200	\$ 1230	426
b "P Series" fuels	.50	1240	1250	427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50	1260	1270	428
d Liquefied hydrogen	.50	1280	1290	429
e Fischer-Tropsch process liquid fuel from coal (including peat)	.50	1295	1300	430
f Liquid fuel derived from biomass	.50	1310	1320	431
g Liquefied natural gas (LNG)	.50	1330	1340	432
h Liquefied gas derived from biomass	.50	1342	1344	436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50	1346	1348	437

15 Other claims. See the instructions.	
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		Amount of claim	CRN
a Section 4051(d) tire credit (tax on vehicle reported on IRS No. 33)		\$ 1350	366
b Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001		1360	415
c Exported dyed kerosene		1370	416
d Diesel-water fuel emulsion		1380	1390
e Registered credit card issuers		1400	1410
	Number of tires	Amount of claim	CRN
f Taxable tires other than bias ply or super single tires	1420	\$ 1425	396
g Taxable tires, bias ply or super single tires (other than super single tires designed for steering)	1430	1435	304
h Taxable tires, super single tires designed for steering	1440	1445	305
i 1450		1460	1470
j 1480		1490	1500
k 1510		1520	1530

16 Total claims. Add amounts on lines 1 through 15. Enter the result here and on Form 720, Part III, line 4	16	1600	
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