Form **8849**
(Rev. May 2026)
Department of the Treasury
Internal Revenue Service

Claim for Refund of Excise Taxes

Go to *www.irs.gov/Form8849* for instructions and the latest information.

OMB No. 1545-1420

Print clearly. Leave a blank box between words.

Name of claimant

Employer identification number (EIN)

Address (number, street, room or suite no.)

Social security number (SSN)

City or town, and state or province. If you have a foreign address, see instructions.

ZIP or foreign postal code

Foreign country, if applicable. Do not abbreviate.

Month claimant's income tax year ends

Daytime telephone number (optional)

Caution: ***Do not*** *use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on Form 720, Schedule C; Form 4136, Credit for Federal Tax Paid on Fuels; Form 2290, Heavy Highway Vehicle Use Tax Return; or Form 730, Monthly Tax Return for Wagers*.

Schedules Attached

Check the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 5, and 8 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1	Nontaxable Use of Fuels	☐
Schedule 2	Sales by Registered Ultimate Vendors	☐
Schedule 5	Section 4081(e) and 6435 Claims	☐
Schedule 6	Other Claims	☐
Schedule 8	Registered Credit Card Issuers	☐

1a Total refund. 1a

b Reserved for future use **c** Reserved for future use: ☐ ☐

d Reserved for future use

Sign Here

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature and title (if applicable) Date

Type or print your name below signature.

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

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

Future Developments

For the latest information about developments related to Form 8849 and its instructions or separate schedules, such as legislation enacted after they were published, go to *www.irs.gov/Form8849*.

What's New

Changes are discussed under *What's New* in the instructions for each schedule.

Schedule 3. The section 6427 claims for payments expired after 2024. Do not file Schedule 3 (Form 8849) for any claims related to these payments after 2024.

Reminders

• You can electronically file Form 8849 through any electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) participating in the IRS *e-file* program for excise taxes. For more information on *e-file* and its availability, visit the IRS website at *www.irs.gov/Efile.*

• Qualified subchapter S subsidiaries (QSubs) and eligible single-owner disregarded entities are treated as separate entities for certain excise tax and reporting purposes. QSubs and eligible single-owner disregarded entities must pay and report certain excise taxes (other than IRS Nos. 31, 51, and 117), register for certain excise tax activities, and claim certain refunds, credits, and payments under the entity's employer identification number (EIN). These actions cannot take place under the owner's taxpayer identification number (TIN). Some QSubs and disregarded entities may already have an EIN. However, if you are unsure, call the IRS business and specialty tax line at 1-800-829-4933.

Generally, QSubs and eligible single-owner disregarded entities will continue to be treated as disregarded entities for other federal tax purposes (other than employment taxes). Thus, taxpayers filing Form 4136, Credit for Federal Tax Paid on Fuels, with Form 1040, Individual Income Tax Return, can use the owner's TIN. For specific information, see Treasury Decision (T.D.) 9356. You can find T.D. 9356 on page 675 of Internal Revenue Bulletin 2007-39 at *www.irs.gov/pub/irs-irbs/irb07-39.pdf*.

General Instructions

Purpose of Form

Use Form 8849 to claim a refund of excise taxes. Attach Schedules 1, 2, 5, and 8 to claim certain fuel related refunds such as nontaxable uses (or sales) of fuels.

Attach Schedule 6 for claims not reportable on Schedules 1, 2, 5, and 8, including refunds of excise taxes reported on:

• Form 720, Quarterly Federal Excise Tax Return;

• Form 730, Monthly Tax Return for Wagers;

• Form 11-C, Occupational Tax and Registration Return for Wagering; and

• Form 2290, Heavy Highway Vehicle Use Tax Return.

Filers only need to complete and attach to Form 8849 the applicable schedules.

Do not use Form 8849:

• To make adjustments to liability reported on Forms 720 filed for prior quarters; instead, use Form 720X, Amended Quarterly Federal Excise Tax Return.

• To claim amounts that you took or will take as a credit on Form 720, Schedule C; Form 730; Form 2290; or Form 4136.

Additional Information

Pub. 510, Excise Taxes, has information on fuel tax credits, refunds, nontaxable uses, and the definitions of terms such as ultimate vendor.

Pub. 225, Farmer's Tax Guide, has information on credits and refunds for the federal excise tax on fuels applicable to farmers.

You may also call the IRS business and specialty tax line at 1-800-829-4933 with your excise tax questions.

Where To File

• For Schedules 1 and 6, send Form 8849 to:

Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0002

• For Schedules 2, 5, and 8, send Form 8849 to:

Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Caution: Private delivery services designated by the IRS cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. For details on designated private delivery services, see Pub. 509, Tax Calendars.

Including the Refund in Income

Include any refund of excise taxes in your gross income if you claimed the amount of the tax as an expense deduction that reduced your income tax liability.

Cash method. If you use the cash method and file a claim for refund, include the refund amount in your gross income for the tax year in which you receive the refund.

Accrual method. If you use an accrual method, include the amount of refund in gross income for the tax year in which you used the fuels or sold the fuels if you are a registered ultimate vendor or registered credit card issuer.

Specific Instructions

Name and Address

Print the information in the spaces provided. Begin printing in the first box on the left. Leave a blank box between each name and word. If there are not enough boxes, print as many letters as there are boxes. Use hyphens for compound names; use one box for each hyphen.

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

Foreign address. Follow the country's practice for entering the postal code.

EIN and SSN

Enter your EIN in the boxes provided. If you are not required to have an EIN, enter your SSN. An incorrect or missing number will delay processing your claim.

Month Income Tax Year Ends

Enter the month your income tax year ends. For example, if your income tax year ends in December, enter "12" in the boxes. If your year ends in March, enter "03."

Line 1a

Enter the total refund from Schedules 1, 2, 5, 6, and 8.

Signature

Form 8849 must be signed by a person with authority to sign this form for the claimant.

Note: Your refund will be delayed or Form 8849 will be returned to you if you do not follow the required procedures or do not provide all the required information. See the instructions for each schedule.

Complete each schedule and attach all information requested for each claim you make. Generally, include the following:

- EIN (or SSN) on each attached schedule,
- Period of the claim,
- Item number (when requested) from the *Type of Use Table* below,
- Rate (as needed; see the separate schedule instructions),
- Number of gallons, and
- Amount of refund.

If you need more space for any line on a schedule (for example, you have more than one type of use), prepare a separate sheet with the same information. Include your name and EIN (or SSN) on each sheet you attach.

Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the **Type of Use** column as required on Schedules 1 and 2.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) (other than use in mobile machinery)
3	Export
4	In a boat engaged in commercial fishing
5	In certain intercity and local buses
6	In a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
8	For diesel fuel and kerosene (other than kerosene used in aviation) used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing aircraft uses
11	Exclusive use by a qualified blood collector organization
12	In a highway vehicle owned by the United States that is not used on a highway
13	Exclusive use by a nonprofit educational organization
14	Exclusive use by a state, political subdivision of a state, or the District of Columbia
15	In an aircraft or vehicle owned by an aircraft museum
16	In military aircraft

Types of Use 13 and 14. Generally, claims for sales of diesel fuel, kerosene, kerosene for use in aviation, gasoline, or aviation gasoline for the exclusive use of a state or local government (and nonprofit educational organization for gasoline or aviation gasoline) must be made following the order below.

1. By the registered credit card issuer if the state or local government (or nonprofit educational organization if applicable) used a credit card and the credit card issuer meets the requirements discussed in the Schedule 8 (Form 8849) instructions.

2. By the registered ultimate vendor if the ultimate purchaser did not use a credit card and the ultimate vendor meets the requirements discussed in the Schedule 2 (Form 8849) instructions.

3. By the ultimate purchaser if the ultimate purchaser used a credit card and neither the registered credit card issuer nor the registered ultimate vendor is eligible to make the claim.

For additional requirements, see Pub. 510.

Additional Information for Schedules 1, 2, and 3

Annual Claims

If a claim was not made for any gallons during the income tax year on Form 8849, an annual claim may be made. Generally, an annual claim is made on Form 4136 for the income tax year during which the fuel was:

- Used by the ultimate purchaser;
- Sold by the registered ultimate vendor;
- Purchased with a credit card issued by a registered credit card issuer (except for gasoline and aviation gasoline);
- Used to produce biodiesel or renewable diesel mixtures, and alternative fuel mixtures; or
- Used in mobile machinery.

The following claimants must use Form 8849 (Schedule 1) for annual claims.

1. The United States.

2. A state, political subdivision of a state, or the District of Columbia (but see *Types of Use 13 and 14*, earlier).

3. Organizations exempt from income tax under section 501(a) (provided that the organization is not required to file Form 990-T, Exempt Organization Business Income Tax Return, for that taxable year).

For claimants included in 1–3 above, the annual Form 8849 for fuel used during the taxable year must be filed within the 3 years following the close of the taxable year. For these claimants, the taxable year is based on the calendar year or fiscal year it regularly uses to keep its books.

Although not an annual claim, the above claimants should use Schedule 3 (Form 8849) to claim the alternative fuel credit.

Note: Gasoline used by the above claimants on a farm for farming purposes (type of use 1) is an allowable use on Schedule 1 (Form 8849), line 1.

Schedule 3

The section 6427 payments for mixtures of biodiesel, renewable diesel, agri-biodiesel (as allowed under section 6426(c)(5)), sustainable aviation fuels, and alternative fuels and mixtures expired for sales, uses, or removals occurring after 2024. Do not file Schedule 3 (Form 8849) for any claims related to these payments after 2024. Continue to use the Form 8849, August 2014 revision and the Schedule 3 (Form 8849), January 2023 revision for any claims for sales, uses, or removals occurring on or before December 31, 2024.

Paid Preparer Use Only

A paid preparer must sign Form 8849 and provide the information in the Paid Preparer Use Only section at the end of the form if the preparer was paid to prepare the form and is not an employee of the filing entity. The preparer must give you a copy of the form in addition to the copy to be filed with the IRS.

If you are a paid preparer, enter your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, you must also enter the firm's name and the EIN of the firm. However, you cannot use the PTIN of the tax preparation firm in place of your PTIN.

You can apply for a PTIN online or by filing Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal. For more information about applying for a PTIN online, visit the IRS website at *www.irs.gov/ptin*.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on the form and schedules to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle F, Procedure and Administration, of the Internal Revenue Code allows refunds of taxes imposed under Subtitle D, Miscellaneous Excise Taxes. The form and schedules are used to determine the amount of the refund that is due to you. Section 6109 requires you to provide your taxpayer identification number (SSN or EIN). Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and 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, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to claim a refund; however, if you do so, you must provide the information requested on this form. If you fail to provide all requested information in a timely manner, we may be unable to process this claim. If you provide false or fraudulent information, you may be liable for penalties.

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 the form and schedules will vary depending on individual circumstances. The estimated average times are:

	Record-keeping	**Learning about the law or the form**	**Preparing, copying, assembling, and sending the form to the IRS**
Form 8849	3 hr., 21 min.	24 min.	28 min.
Schedule 1	20 hr., 19 min.	6 min.	25 min.
Schedule 2	11 hr., 43 min.		11 min.
Schedule 3	7 hr., 10 min.	6 min.	13 min.
Schedule 5	4 hr., 46 min.	6 min.	10 min.
Schedule 6	2 hr., 9 min.	24 min.	27 min.
Schedule 8	5 hr., 15 min.		5 min.

We welcome your comments and suggestions. You can send us comments through *www.irs.gov/FormComments*. Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Don't send Form 8849 to this address. Instead, see *Where To File*, earlier.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.