Schedule 4 (Form 8849)
(July 1999)

Department of the Treasury—Internal Revenue Service

Sales by Gasoline Wholesale Distributors

► Attach to Form 8849.

OMB No. 1545-1420

Name as shown on Form 8849 | EIN or SSN

Enter the earliest and latest **dates of sale** included in this claim.

Earliest date: _____ (mo., day, year) Latest date: _____ (mo., day, year)

Claimant certifies that it bought gasoline, gasohol, or aviation gasoline at a price that included the excise tax. Claimant qualifies as a gasoline wholesale distributor, sold the fuel at a tax-excluded price, and obtained a certificate of ultimate purchaser or proof of export from the buyer.

Type of Fuel	(a) Type of use	(b) Rate *In cents per gal. Example: $.184*	(c) Gallons *Enter whole gal. only.*	(d) Amount of refund *Do **not** use commas or $ signs.* Dollars	Cents	(e) CRN
1 Gasoline		184				301
		184				
2 10% gasohol		13				
		13				
3 7.7% gasohol		14.242				312
		14.242				
4 5.7% gasohol		15.322				
		15.322				
5 Aviation gasoline		19.4				307
		19.4				

Instructions

Sales by Gasoline Wholesale Distributors

Purpose. A gasoline wholesale distributor uses Schedule 4 to make a claim for refund for gasoline sold for certain nontaxable uses. See **Allowable Sales** below.

Claim requirement. The claim must be filed within 3 years from the time the return was filed by the person that paid the tax to the government or 2 years from the time the tax was paid to the government, whichever is later.

Gallons. Enter the amount to the nearest whole gallon. See **How to Round** in the Form 8849 instructions.

Amount of refund. Multiply the rate by the number of gallons and enter the result in the boxes for column **(d).**

Claimant. The wholesale distributor who sold the gasoline, gasohol, or aviation gasoline to the ultimate purchaser is the only person eligible to make this claim.

Allowable sales. The fuel must have been sold for one or more of the following uses from the **Type of Use Table: 03, 13, 14, 17,** and **18.** The nontaxable uses are described in the **Type of Use Table** in the Form 8849 instructions.

How to file. Attach Schedule 4 to Form 8849. Mail to the IRS at the address under **Where To File** in the Form 8849 instructions.