

Attention:

This form is for claims for fuel sold or used before January 1, 2005. Revised Form 8849 and Schedules 1-6 will be available in February 2005 reflecting the changes made by the American Jobs Creation Act of 2004.

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**Schedule 4
(Form 8849)**

(Rev. January 2003)

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

Total refund (see instructions)

\$

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

Earliest date ▶ _____ Latest date ▶ _____

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 ultimate purchaser.

Type of fuel	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of refund <i>Multiply col. (b) by col. (c)</i>	(e) CRN
1 Gasoline		\$.184		\$	362
		.184			
2 10% gasohol		.132			359
		.132			
3 7.7% gasohol		.14396			375
		.14396			
4 5.7% gasohol		.15436			376
		.15436			
5 Aviation gasoline		.194			324
		.194			

Instructions

Purpose of Schedule

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

Total Refund

Add all amounts in column (d) and enter the result in the total refund box at the top of the schedule.

Claim Requirement

Generally, 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.

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 type of use 3, 4, 9, 13, 14, 16, or 17. 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.

