



Instructions for Form 4136

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

What's New

The changes shown below were made under the Energy Policy Act of 2005; Safe, Accountable, Flexible, and Efficient Transportation Equity Act of 2005; Pension Protection Act of 2006; and Tax Relief and Health Care Act of 2006.

Exported taxable fuel. A credit for exported taxable fuel can be claimed on lines 1d, 2c, 3e, 4d, 19a, and 19b as applicable.

Line 5. The credit for nontaxable use of aviation-grade kerosene has been replaced, after September 30, 2005, with a credit for kerosene used in commercial aviation (other than for foreign trade). This credit was claimed on line 14a in 2005.

Line 8. The credit for sales by registered ultimate vendors of aviation-grade kerosene has been replaced, after September 30, 2005, with a credit for sales by registered ultimate vendors of kerosene for use in aviation. This credit was claimed on line 14b in 2005.

Line 9. A credit for nontaxable use of kerosene in noncommercial aviation can be claimed on line 9 if certain conditions are met. See *Line 9. Nontaxable Use of Kerosene Used in Noncommercial Aviation* for more information.

Qualified blood collector organizations. After December 31, 2006, qualified blood collector organizations are exempt users of fuel taxed under section 4081. Type of use 11, Exclusive use by a qualified blood collector organization, has been added to the *Type of Use Table* on page 2. Two conditions must be met to apply for the credit on Form 4136.

1. The fuel is used for the organizations's exclusive use in the collection, storage, or transportation of blood.
2. The organization is registered by the IRS. To apply for registration, see Form 637, Application for Registration (For Certain Excise Tax Activities). See How To Get Forms and Publications in the instructions for your income tax return.

Registered credit card issuers. Claims for sales of certain taxable fuel to state and local governments can be made by registered credit card issuers if certain conditions are met. See *Line 16. Registered Credit Card Issuers* for more information.

Registered credit card issuers and registered ultimate vendors. You cannot make a claim on Form 4136 for gasoline and aviation gasoline sold to a state or local government or a nonprofit educational organization. Instead, these claims must be made on Schedule C (Form 720) or the appropriate schedule of Form 8849.

Type of use table. The *Type of Use Table* on page 2 has been revised. Some uses listed in the table are not applicable to Form 4136. See the specific line instructions for the allowable uses.

Undyed diesel fuel and undyed kerosene for farming purposes. Ultimate purchasers use lines 3b and 4b to make these claims. Registered ultimate vendor refund claims for undyed diesel fuel and undyed kerosene (other than kerosene for use in aviation) sold for use on a farm for farming purposes have been eliminated.

New lines. The following new lines have been added.

- Line 13c for renewable diesel mixtures.
- Line 14 for nontaxable use of alternative fuel (after September 30, 2006).
- Line 15 for alternative fuel credit and alternative fuel mixture credit (after September 30, 2006).
- Line 16 for registered credit card issuers.
- Line 17 for nontaxable use of a diesel-water fuel emulsion.
- Line 18 for diesel-water fuel emulsion blending.

General Instructions

Purpose of Form

Use Form 4136 to claim a credit for certain nontaxable uses (or sales) of fuel during the income tax year. Also use Form 4136 if you are claiming the alternative fuel credit, a blender claiming a credit for a diesel-water fuel emulsion, or a producer claiming a credit for an alcohol fuel mixture, biodiesel or renewable diesel mixture, or an alternative fuel mixture.

Instead of waiting to claim an annual credit on Form 4136, you may file:

- Form 8849, Claim for Refund of Excise Taxes, to claim a periodic refund; or
- Form 720, Quarterly Federal Excise Tax Return, to claim a credit against your taxable fuel liability.



You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).

Partnerships. Partnerships (other than electing large partnerships) cannot file this form. Instead, they must include a statement on Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., showing the allocation to each partner specifying the number of gallons of each fuel used during the tax year, the applicable credit per gallon, the nontaxable use or sale, and any additional information required to be submitted.

Additional Information

- Publication 510, Excise Taxes for 2006, has more information on nontaxable uses and the definitions of terms, such as ultimate vendor and blocked pump. Pub. 510 also contains information on fuel tax credits and refunds previously in Pub. 378.
- Publication 225, Farmer's Tax Guide, also includes information on credits and refunds for the federal excise tax on fuels applicable to farmers.
- Notice 2005-4. You can find Notice 2005-4 on page 289 of Internal Revenue Bulletin 2005-2 at www.irs.gov/pub/irs-irbs/irb05-02.pdf.
- Notice 2005-62. You can find Notice 2005-62 on page 443 of Internal Revenue Bulletin 2005-35 at www.irs.gov/pub/irs-irbs/irb05-35.pdf.
- Notice 2005-80. You can find Notice 2005-80 on page 953 of Internal Revenue Bulletin 2005-46 at www.irs.gov/pub/irs-irbs/irb05-46.pdf.
- Notice 2006-92. You can find Notice 2006-92 in Internal Revenue Bulletin 2006-43 at www.irs.gov/pub/irs-irbs/irb06-43.pdf.

Recordkeeping

You must keep records to support any credits claimed on this return for at least 3 years from the date the return is due or filed, whichever is later.

Including the Fuel Tax Credit in Income

You must include in your gross income the amount of the credit from line 20 if you took a deduction on your tax return that included the amount of the taxes and that deduction reduced your income tax liability. See Pub. 510 for more information.

Specific Instructions

How To Make A Claim

Complete all information requested for each claim you make. You must enter the number (when requested) from the *Type of Use Table* on page 2, the number of gallons or gasoline gallon equivalents (CNG only), and the amount of credit. If you need more space for any line (for example, for more types of use), prepare a separate sheet using the same format as the line.

Attach separate sheets showing any additional information required for your claim such as the computation of the amount

to be credited. Be sure to write your name and taxpayer identification number (TIN) on each sheet.

Amount of credit. Generally, multiply the rate by the number of gallons. For lines 12 and 13, enter the number of gallons of alcohol or biodiesel/renewable diesel. For lines 14 and 15, enter the number of gallons or gasoline gallon equivalents (CNG only). Enter the result (or the combined result as indicated by the brackets) in the amount of credit column. Include amounts from any separate sheets.

Exported taxable fuel. The claim rates for exported taxable fuel are listed on lines 1d, 2c, 3e, 4d, 19a, and 19b. Taxpayers making a claim for exported taxable fuel must include with their records proof of exportation. Proof of exportation includes:

- A copy of the export bill of lading issued by the delivering carrier,
- A certificate by the agent or representative of the export carrier showing accrual exportation of the fuel,
- A certificate of lading signed by a customs officer of the foreign country to which the fuel is exported, or
- A statement of the foreign consignee showing receipt of the fuel.

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 on Form 4136.

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 (beginning after December 31, 2006)
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
17	For use in the production of alternative fuel

Type 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 four requirements discussed in *Line 16. Registered Credit Card Issuers* on page 4.

2. By the registered ultimate vendor if the ultimate purchaser did not use a credit card and waives his or her right to make the claim and the registered credit card issuer cannot make the claim.

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.

Additional requirements that must be met are in Pub. 510.



An income tax credit for gasoline and aviation gasoline can be claimed on Form 4136 by the ultimate purchaser only. Claims by registered credit card issuers and registered ultimate vendors for gasoline and aviation gasoline

sold to a state or local government or nonprofit educational organization must be made on Schedule C (Form 720) or Form 8849.

Line 1. Nontaxable Use of Gasoline

Claimant. The ultimate purchaser of the gasoline is the only person eligible to make this claim.

Allowable uses. A claim cannot be made for personal use of any fuel on line 1. Also, for lines 1a and 1c, a claim cannot be made for any use in a motorboat, other than commercial fishing.

For line 1a, the gasoline must have been used during the period of claim for a business use other than in a highway vehicle registered (or required to be registered) for highway use (Type of use 2).

For line 1b, the gasoline must have been used during the period of claim on a farm for farming purposes (Type of use 1).

For line 1c, the gasoline must have been used during the income tax year for type of use 4, 5, 7, 11, 13, 14, or 15. For type of use 13 or 14, claimant has not waived the right to make a claim. See *Type of use 13 and 14* above.

For line 1d, the gasoline must have been exported during the period of claim (Type of use 3). See *Exported taxable fuel* above.

Line 2. Nontaxable Use of Aviation Gasoline

Claimant. The ultimate purchaser of the aviation gasoline is the only person eligible to make this claim.

Allowable uses. For line 2b, the aviation gasoline must have been used during the period of claim for type of use 1, 10, 11, 13, 14, or 15. For type of use 13 or 14, claimant has not waived the right to make a claim. See *Type of use 13 and 14* above.

For line 2c, the aviation gasoline must have been exported during the period of claim (Type of use 3). See *Exported taxable fuel* above.

Line 3. Nontaxable Use of Undyed Diesel Fuel

Claimant. The ultimate purchaser of the diesel fuel is the only person eligible to make this claim.

Allowable uses. For line 3a, the diesel fuel must have been used during the period of claim for type of use 2, 6, 7, 8, 11, 13, 14, or 15. For line 3d, the claimant has not waived the right to make a claim. See *Type of use 13 and 14* above. Type of use 8 includes use as heating oil and use in a motorboat.

For line 3e, the diesel fuel must have been exported during the period of claim (Type of use 3). See *Exported taxable fuel* above.

Line 4. Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant. The ultimate purchaser of the kerosene is the only person eligible to make this claim.

Allowable uses. For line 4a, the kerosene must have been used during the period of claim for type of use 2, 6, 7, 8, 11, 13, 14, or 15. Line 4b does not include claims for kerosene used in aviation for farming purposes; instead, see line 9. For line 4c, the claimant has not waived the right to make a claim. See *Type of use 13 and 14* above. Type of use 8 includes use as heating oil and use in a motorboat.

For line 4d, the kerosene must have been exported during the period of claim (Type of use 3). See *Exported taxable fuel* above.



You may claim a credit for the tax on undyed kerosene you purchased (other than from a blocked pump) and used in your home during 2006 for heating, lighting, or cooking.

To claim the credit on line 4a for home use:

1. Enter **8** in col. **(a)**.
2. Enter the number of gallons of kerosene in col. **(c)**.
3. Multiply the gallons in col. **(c)** by \$.243. Enter the result in col. **(d)**.
4. If this is the only fuel tax credit you are claiming, enter the amount from col. **(d)** on:
 - a. Line 20 of Form 4136, and
 - b. Line 70 of Form 1040. Also, check box "b" on line 70.

Line 5. Kerosene Used in Commercial Aviation (Other Than Foreign Trade)

Claimant. The ultimate purchaser of the kerosene used in commercial aviation (other than foreign trade) is eligible to make this claim.

Allowable uses. For lines 5a and 5b, claimant certifies that the right to make the claim has not been waived. If the claimant

buys kerosene partly for use in commercial aviation and partly for use in noncommercial aviation, see the rules in Notice 2005-80, section 3(e)(3). Only one claim may be filed for any gallon of kerosene used in commercial aviation.

Information for Claims on Lines 6–8

Registration number. To make an ultimate vendor claim on lines 6–8 you are required to be registered. Enter your registration number, including the prefix, on the applicable line for your claim. If you are not registered, you cannot make a claim at this time. Use Form 637, Application for Registration (For Certain Excise Tax Activities), to apply for one.

Required certificates or waiver. The required certificates or waivers for lines 6–8 are listed in the line instructions and are available in Pub. 510.

Line 6a. Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Claimant. For line 6a, the registered ultimate vendor of the diesel fuel is the only person eligible to make this claim and has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See Model Certificate P in Pub. 510. Only one claim may be filed for any gallon of diesel fuel.

Allowable sales. The fuel must have been sold during the period of claim for the exclusive use by a state or local government (including essential government use by an Indian tribal government).

Registration number. Enter your UV registration number in the space provided.

Information to be submitted. For claims on line 6a, attach a separate sheet with the name and TIN of each governmental unit to whom the diesel fuel was sold and the number of gallons sold to each.

Line 6b. Sales by Registered Ultimate Vendors of Undyed Diesel Fuel for Use in Certain Intercity and Local Buses

Claimant. For line 6b, the registered ultimate vendor of the diesel fuel is eligible to make a claim only if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver. See Model Waiver N in Pub. 510. Only one claim may be filed for any gallon of diesel fuel.

Registration number. Enter your UB registration number in the space provided.

Line 7a and 7b. Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene for Use in Aviation)

Claimant. For line 7a, the registered ultimate vendor of the kerosene is the only person eligible to make this claim and has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See Model Certificate P in Pub. 510. For line 7b, claimant has a statement, if required, that contains: the date of sale, name and address of the buyer, and the number of gallons of kerosene sold to the buyer. For lines 7a and 7b, only one claim may be filed for any gallon of kerosene.

Allowable sales. The fuel must have been sold during the period of claim:

- For line 7a, use by a state or local government (including essential government use by an Indian tribal government), or
- For line 7b, from a blocked pump.

Registration number. Enter your UV or UP registration number in the space provided.

Information to be submitted. For claims on line 7a, attach a separate sheet with the name and TIN of each governmental unit to whom the kerosene was sold and the number of gallons sold to each.

Line 7c. Sales by Registered Ultimate Vendors of Undyed Kerosene for Use in Certain Intercity and Local Buses

Claimant. For line 7c, the registered ultimate vendor of the kerosene is eligible to make a claim only if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver. See Model Waiver N in Pub. 510. Only one claim may be filed for any gallon of kerosene.

Registration number. Enter your UB registration number in the space provided.

Line 8a and 8b. Sales By Registered Ultimate Vendors of Kerosene For Use in Commercial Aviation (Other Than Foreign Trade)

Claimant. The registered ultimate vendor of the kerosene sold for use in commercial aviation is eligible to make this claim only if the buyer waives his or her right by providing the registered ultimate vendor with an unexpired waiver. See Model Waiver L in Pub. 510. Only one claim may be filed for any gallon of kerosene sold for use in commercial aviation.

Allowable sales. The kerosene sold for use in commercial aviation must have been sold during the period of claim for use in commercial aviation (other than foreign trade).

Registration number. Enter your UA registration number in the space provided.

Line 8c, 8d, and 8e. Sales By Registered Ultimate Vendors of Kerosene Sold For Use in Noncommercial Aviation

Claimant. The registered ultimate vendor of the kerosene sold for use in noncommercial aviation is the only person eligible to make this claim and has obtained the required certificate from the ultimate purchaser. For type of use 1, 9, 10, 13, or 15, see Model Certificate P in Pub. 510. For type of use 14, see Model Certificate Q in Pub. 510. Only one claim may be filed for any gallon of kerosene sold for use in noncommercial aviation.

Allowable sales. For line 8c, the kerosene must have been sold for a nonexempt use in noncommercial aviation. For lines 8d and 8e, the kerosene sold for use in noncommercial aviation must have been sold during the period of claim for type of use 1, 9, 10, 11, 13, 14, or 15.

Registration number. Enter your UA (UV if type of use 14) registration number in the space provided.

Line 9. Nontaxable Use of Kerosene Used in Noncommercial Aviation

Claimant. The ultimate purchaser of kerosene used in noncommercial aviation (except for nonexempt noncommercial aviation and exclusive use by a state, political subdivision of a state, or the District of Columbia) is eligible to make this claim. For sales after December 19, 2006, the ultimate purchaser certifies that the right to make this claim has not been waived. For sales before December 20, 2006, the ultimate purchaser is not eligible to make this claim if the ultimate vendor did not include the tax in the price of the kerosene and has not collected the tax from the ultimate purchaser, has repaid the tax to the ultimate purchaser, or has the written consent of the ultimate purchaser waiving the right to make this claim.

Allowable uses. The kerosene must have been used during the period of claim for type of use 1, 9, 10, 11, 13, 15, or 16.

Line 10. Reserved for future use.

Line 11. Nontaxable Use of Liquefied Petroleum Gas (LPG) (before October 1, 2006)

Allowable uses. For line 11c, the taxed LPG must have been used for type of use 1, 2, 4, 7, 13, 14, or 15. A credit for nontaxable use of LPG after September 30, 2006 must be claimed on line 14a.

Line 12. Alcohol Fuel Mixture Credit

Claimant. The person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of alcohol in the mixture.

Registration number. If you are a registered blender or a taxable fuel registrant, enter your registration number, including the prefix, on line 12.

How to claim the credit. Any alcohol fuel mixture credit must first be taken on Schedule C to reduce your taxable fuel liability reported on Form 720. Any excess credit may be taken on Schedule C (Form 720), Form 8849, Form 4136, or Form 6478. See Notice 2005-4 and Notice 2005-62 for more information.

Line 13. Biodiesel or Renewable Diesel Mixture Credit

Claimant. The person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of biodiesel or renewable diesel in the mixture. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and be registered with the EPA as a fuel and fuel additive under section 211 of the Clean Air Act.

Certificate. The Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, must be attached to the first claim filed that is supported by the certificate or statement. See

Model Certificate O and Model Certificate S in Pub. 510. If the certificate and statement are not attached to Form 4136 because they are attached to a previously-filed claim on Schedule C (Form 720) or Schedule 3 (Form 8849) for the biodiesel, attach a separate sheet with the following information.

1. Certificate identification number.
2. Total gallons of biodiesel on certificate.
3. Total gallons claimed on Schedule 3 (Form 8849).
4. Total gallons claimed on Schedule C (Form 720),

line 13.

Registration number. If you are a registered blender or a taxable fuel registrant, enter your registration number, including the prefix, on line 13.

How to claim the credit. Any biodiesel or renewable diesel mixture credit must first be taken on Schedule C to reduce your taxable fuel liability reported on Form 720. Any excess credit may be taken on Schedule C (Form 720), Form 8849, Form 4136, or Form 8864. See Notice 2005-4 and Notice 2005-62 for more information.



For lines 14 and 15, see Notice 2006-92.

Line 14. Nontaxable Use of Alternative Fuel (after September 30, 2006)

Claimant. The ultimate purchaser of the taxed alternative fuel is the only person eligible to make this claim.

Allowable uses. The alternative fuel must have been used after September 30, 2006, for type of use 1, 2, 4, 5, 6, 7, 11, 13, 14, or 15.

Type of use 5. Write "Bus" in the space to the left of column (a). Enter the correct credit rate in column (b). The credit rates for type of use 5 are listed below.

Line number	Credit rate
14a	\$.109
14b	.110
14c	.109*
14d	.110
14e	.17
14f	.17
14g	.169

*This is the credit rate per gasoline gallon equivalent (126.67 cu. ft. of CNG).

Line 15. Alternative Fuel Credit and Alternative Fuel Mixture Credit (after September 30, 2006)

Claimant. For the alternative fuel credit, the person who sold an alternative fuel for use in a motor vehicle or a motorboat or used an alternative fuel in a motor vehicle or a motorboat is the only person eligible to make this claim.

For the alternative fuel mixture credit, the person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of alternative fuel in the mixture.

Registration number. You must enter your registration number, including the prefix, in the space provided.

How to claim the credit. Any alternative fuel credit and alternative fuel mixture credit must first be taken on Schedule C (Form 720) to reduce your taxable fuel liability reported on Form 720. Any excess credit may be taken on Schedule C (Form 720), Form 8849, or Form 4136.

Line 16. Registered Credit Card Issuers

Claimant. The registered credit card issuer is the only person eligible to make this claim if the credit card issuer:

1. Is registered by the IRS;
2. Has not collected the amount of tax from the ultimate purchaser or has obtained the written consent of the ultimate purchaser to make the claim;
3. Certifies that it has repaid or agreed to repay the amount of tax to the ultimate vendor, has obtained the written consent of the ultimate vendor to make the claim, or has otherwise made arrangements which directly or indirectly provide the ultimate vendor with reimbursement of the tax; and
4. Has in its possession an unexpired certificate from the ultimate purchaser and has no reason to believe any of the

information in the certificate is false. See Model Certificate R in Pub. 510.

If any of these conditions is not met, the credit card issuer must collect the tax from the ultimate purchaser and only the ultimate purchaser can make the claim.

Allowable sales. The diesel fuel, kerosene, or kerosene for use in aviation must have been purchased with a credit card issued to the ultimate purchaser during the period of claim for the exclusive use by a state or local government (including essential government use by an Indian tribal government).

Registration number. Enter your CC registration number in the space provided.



For line 16c, if the kerosene was taxed at \$.244, the credit rate is \$.243. Write "Taxed at \$.244" in the space to the left of column (b). Enter \$.243 in column (b).

Line 17. Nontaxable Use of a Diesel-Water Fuel Emulsion

Claimant. The ultimate purchaser of the diesel-water fuel emulsion is the only person eligible to make this claim.

Allowable uses. For line 17a, the diesel-water fuel emulsion must have been used during the period of claim for type of use 1, 2, 5, 6, 7, 8, 11, 13, 14, or 15. For line 17b, the diesel-water fuel emulsion must have been exported during the period of claim (Type of use 3). See *Exported taxable fuel* on page 2.

Type of use 5. Write "Bus" in the space to the left of column (a). Enter the correct credit rate in column (b). The credit rate for type of use 5 is \$.124 per gallon.

Line 18. Diesel-Water Fuel Emulsion Blending

Claimant. The person that produced (the blender) and sold or used the diesel-water fuel emulsion is the only person eligible to make this claim.

Registration number. Enter your M registration number in the space provided.

Information to be submitted. The blender must attach a statement to the claim certifying that:

- The diesel-water fuel emulsion contains at least 14% water,
- The emulsion additive is registered by a United States manufacturer under section 211 of the Clean Air Act with the Environmental Protection Agency,
- Undyed diesel fuel taxed at \$.244 was used to produce the diesel-water fuel emulsion, and
- The diesel-water fuel emulsion was used or sold for use in the blender's trade or business.

Line 19. Exported Dyed Fuel

Claimant. The person that exported dyed diesel fuel or dyed kerosene during the period of claim is the only person eligible to make this claim. See *Exported taxable fuel* on page 2.

Paperwork Reduction Act Notice. We ask for the information on Form 4136 to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for Form 1040. The estimated burden for all other taxpayers is shown below. **Recordkeeping**, 41 hr., 47 min.; **Learning about the law or the form**, 6 min.; **Preparing and sending the form to the IRS**, 49 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4136 simpler, we would be happy to hear from you. You can write to the Internal Revenue Service at the address listed in the instructions of the tax return with which Form 4136 is filed.