

**Schedule 3
(Form 8849)**

(Rev. February 2005)
Department of the Treasury
Internal Revenue Service

Alcohol Fuel Mixtures and Biodiesel Mixtures

▶ Attach to Form 8849. Do not file with any other schedule.

OMB No. 1545-1420

Name as shown on Form 8849

EIN or SSN

Total refund (see instructions)

\$

Caution: Before claiming a credit on Form 8849, the alcohol fuel mixture credit and biodiesel mixture credit must be taken against any taxable fuel liability on Form 720. Any credit in excess of the section 4081 liability can be taken as a claim for payment on Form 8849 or an income tax credit on Form 4136. You cannot claim any amounts on Form 8849 that you claimed (or will claim) on Schedule C (Form 720) or Form 4136.

Claimant's registration no. ▶ _____

If you are registered, enter your registration number, including the prefix, on the entry line above.

Period of claim: Enter month, day, and year
in MMDDYYYY format.

From ▶ _____

To ▶ _____

1 Alcohol Fuel Mixture Credit

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(a) Rate	(b) Gallons of alcohol	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Alcohol fuel mixtures containing ethanol	\$.51		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

2 Biodiesel Mixture Credit

Claimant produced a biodiesel mixture by mixing diesel fuel with biodiesel. The biodiesel 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 a certificate from the producer or importer of the biodiesel which identifies the percentage of biodiesel or agri-biodiesel in the product, and has no reason to believe the information is false.

	(a) Rate	(b) Gallons of biodiesel	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$.50		\$	388
b Agri-biodiesel mixtures	1.00			390

Instructions

What's New

● Use Schedule 3 (Form 8849) to claim any excess alcohol fuel mixture credit and the biodiesel mixture credit for mixtures produced after December 31, 2004.

Caution: The credit is based on the gallons of alcohol or biodiesel in the mixture.

● If you produced gasohol after 2004 from gasoline already taxed at a reduced excise tax rate before 2005, see Notice 2005-4, Section 2(i). 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.

Coordination With Excise Tax Credit

Only one credit may be taken with respect to any gallon of alcohol reported on line 1 or biodiesel reported on line 2. If any amount is claimed (or will be claimed), with respect to any gallon of alcohol on Form 720, or Form 4136, then a claim cannot be made on Form 8849 for that gallon of alcohol or biodiesel.

Total Refund

Add all amounts in column (c) and enter the result in the total refund box at the top of the schedule. This amount must be at least \$200 to file a claim.

Amount of Refund

Multiply the number of gallons of alcohol or biodiesel by the rate and enter the result in the boxes for column (c).

Claimant

The person that produced and sold or used the mixture is the only person eligible to make this claim.

Claim Requirements

The following requirements must be met:

1. For the biodiesel mixture credit, the claimant has a certificate from the producer.
2. The claim must be for an alcohol fuel mixture or biodiesel mixture sold or used during a period that is at least 1 week.
3. The amount of the claim must be at least \$200. To meet the minimum, amounts from lines 1 and 2 may be combined.
4. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for an alcohol fuel mixture or biodiesel mixture sold or used during June and July must be filed by September 30.

Note: If requirements 1–4 above are not met, see **Annual Claims** in the Form 8849 instructions.

How To File

Attach Schedule 3 to Form 8849. On the envelope write "Alcohol Fuel Mixture and Biodiesel Mixture Claim" and mail to the IRS at the address under *Where To File* in the Form 8849 instructions.