



Correction of Publication

Accordingly, 26 CFR Part 48 is corrected by making the following correcting amendments:

PART 48—MANUFACTURERS AND RETAILERS EXCISE TAXES

Paragraph 1. The authority citation for part 48 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 48.4101-1 is amended by:

1. Redesignating paragraphs (c)(1)(v) and (c)(1)(vi) as paragraphs (c)(1)(vi) and (c)(1)(vii), respectively;
2. Adding paragraph (c)(1)(v);
3. Removing the language “(c)(1)(vi)” from paragraph (l)(2) and adding the language “(c)(1)(vii)” in its place.

The addition reads as follows:

§48.4101-1 Taxable fuel; registration.

* * * * *

(c) * * * (1) * * *

(v) A refiner;

* * * * *

§48.4101-2T [Removed]

Par. 3. Section 48.4101-2T is removed.

Par. 4. Section 48.6427-11(e)(2)(iii) is revised to read as follows:

§48.6427-11 Kerosene; claims by registered ultimate vendors (blending).

* * * * *

(e) * * *

(2) * * *

(iii) *Model certificate.*

CERTIFICATE OF BUYER FOR PRODUCTION OF A COLD WEATHER BLEND

(To support vendor’s claim for a credit or payment under section 6427 of the Internal Revenue Code.)

_____(Buyer) certifies the following under penalties of perjury:

Name of buyer

The kerosene to which this certificate applies will be used by Buyer to produce a blend of kerosene and diesel fuel in an area described in a declaration of extreme cold and the blend will be sold for use or used for heating purposes.

This certificate applies to _____ percent of Buyer’s purchase from _____(name, address, and employer identification number

Kerosene Tax; Aviation Fuel Tax; Taxable Fuel Measurement and Reporting; Tax on Heavy Trucks and Trailers; Highway Vehicle Use Tax; Correction

Announcement 2000-53

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendment.

SUMMARY: This document contains corrections to Treasury Decision 8879, which was published in the Federal Register on Friday, March 31, 2000 (T.D. 8879, 2000-16 I.R.B. 882 [65 F.R. 17149]). The corrections relate to the kerosene excise tax.

DATES: These corrections are effective March 31, 2000.

FOR FURTHER INFORMATION CONTACT: Frank Boland, (202) 622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under sections 4101 and 6427 of the Internal Revenue Code.

Need for Correction

As published, TD 8879 contains errors that may prove to be misleading and are in need of clarification.

List of Subjects in 26 CFR Part 48

Excise taxes, Reporting and record-keeping requirements.

of seller) on invoice or delivery ticket number _____.

If Buyer violates the terms of this certificate, the Internal Revenue Service may withdraw Buyer's right to provide a certificate.

Buyer has not been notified by the Internal Revenue Service that its right to provide a certificate has been withdrawn.

Buyer understands that the fraudulent use of this certificate may subject Buyer and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

Printed or typed name of person signing

Title of person signing

Employer identification number

Address of Buyer

Signature and date signed

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(Filed by the Office of the Federal Register on May 3, 2000, 8:45 a.m., and published in the issue of the Federal Register for May 8, 2000, 65 F.R. 26488)
