

## Announcement 2005-51

The Internal Revenue Service will not assert the penalty under § 6715 of the Internal Revenue Code with respect to dyed diesel fuel that, due to shortages of undyed diesel fuel in Florida counties located west of the Apalachicola River caused by Hurricane Dennis, has been sold for use or used for highway use in those counties. This relief from the § 6715 penalty will apply only to dyed diesel fuel that is sold for use or used for highway use in the Florida counties located west of the Apalachicola River during the period July 8, 2005, through July 18, 2005. This penalty relief is available to any person that sells or uses the dyed fuel for highway use. In the case of the operator of the vehicle in which the dyed fuel is used, however, the relief is available only if the operator or the person selling the fuel to the operator pays the \$.244 per gallon tax on the dyed fuel. The return and payment will be due on October 31, 2005, and the Service will not assert penalties for failure to make semimonthly deposits of the tax. See Publication 510, Excise Taxes for 2005, for information on the proper method for reporting and paying this tax.

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