

**Schedule 2  
(Form 8849)**

(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

**Sales by Registered Ultimate Vendors**

▶ **Attach to Form 8849. Do not file with any other schedule.**  
▶ **Go to [www.irs.gov/Form8849](http://www.irs.gov/Form8849) for the latest information.**

OMB No. 1545-1420

Name as shown on Form 8849	EIN	Total refund (see instructions) \$
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**Period of claim:** *Enter month, day, and year in MMDDYYYY format.*

**From ▶**

**To ▶**

- Claimant's registration no. ▶**
- ▶ **U V** \_\_\_\_\_
  - ▶ **U B** \_\_\_\_\_
  - ▶ **U P** \_\_\_\_\_
  - ▶ **U A** \_\_\_\_\_

*Complete for lines 1a, 2a, 4a, 4b, 5a, and 5b. Also complete for lines 3d and 3e, type of use 14.*  
**Note:** *UV claimant must complete line 6 or 7 on page 3.*

*Complete for lines 1b and 2c.*

*Complete for line 2b.*

*Complete for line 3. See **UV** for lines 3d and 3e, type of use 14.*

**1 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or obtained written consent of the buyer to make the claim. **For line 1a**, claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. **For line 1b**, the registered ultimate vendor is eligible to make this claim only if the buyer waives their right to make the claim by providing the registered ultimate vendor with an unexpired waiver and has no reason to believe any of the information in the waiver is false. See the instructions for additional information to be submitted.

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here

**Caution:** Claims cannot be made on line 1a for diesel fuel purchased by a state or local government for its exclusive use with a credit card issued to the state or local government by a credit card issuer.

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
<b>a</b> Use by a state or local government	\$.243		\$	360
<b>b</b> Use in certain intercity and local buses	.17			350

**2 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or obtained written consent of the buyer to make the claim. **For line 2a**, claimant has obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. **For line 2b**, 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 line 2c**, the registered ultimate vendor is eligible to make this claim only if the buyer waives their right to make the claim by providing the registered ultimate vendor with an unexpired waiver and has no reason to believe any of the information in the waiver is false. See the instructions for additional information to be submitted.

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here

**Caution:** Claims cannot be made on line 2a for kerosene purchased by a state or local government for its exclusive use with a credit card issued to the state or local government by a credit card issuer.

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
<b>a</b> Use by a state or local government	\$.243		\$	346
<b>b</b> Sales from a blocked pump	.243			
<b>c</b> Use in certain intercity and local buses	.17			347

Name as shown on Form 8849

EIN

**3 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. **For lines 3a, 3b, 3d, 3e, and 3f**, the registered ultimate vendor is eligible to make this claim only if the buyer waives their right to make the claim by providing the registered ultimate vendor with an unexpired waiver and has no reason to believe any of the information in the waiver is false. **For line 3c**, claimant has obtained the required certificate from the buyer and has no reason to believe any of the information in the certificate is false. See the instructions for additional information to be submitted. See the instructions for sales of kerosene used in commercial aviation from March 28, 2020, through December 31, 2020.

	Type of use	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
<b>c</b>	Nonexempt use in noncommercial aviation	.025			418
<b>d</b>	Other nontaxable uses taxed at \$.244	.243			346
<b>e</b>	Other nontaxable uses taxed at \$.219	.218			369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	.001			433

**4 Sales by Registered Ultimate Vendors of Gasoline**

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

**Caution:** Claims cannot be made on line 4a or 4b for gasoline purchased by a state or local government or a nonprofit educational organization for its exclusive use with a credit card issued to the state or local government or nonprofit educational organization by the credit card issuer.

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
<b>a</b>	Use by a nonprofit educational organization	\$.183	\$	362
<b>b</b>	Use by a state or local government	.183		

**5 Sales by Registered Ultimate Vendors of Aviation Gasoline**

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

**Caution:** Claims cannot be made on line 5a or 5b for aviation gasoline purchased by a state or local government or a nonprofit educational organization for its exclusive use with a credit card issued to the state or local government or nonprofit educational organization by the credit card issuer.

	(a) Rate	(b) Gallons	(c) Amount of refund <i>Multiply col. (a) by col. (b)</i>	(d) CRN
<b>a</b>	Use by a nonprofit educational organization	\$.193	\$	324
<b>b</b>	Use by a state or local government	.193		



## What's New

### Tax holiday for sales of kerosene used in commercial aviation.

Sales of kerosene used in commercial aviation from March 28, 2020, through December 31, 2020, (tax holiday) are treated as a nontaxable use. Go to [www.irs.gov/newsroom/faqs-aviation-excise-tax-holiday-under-the-cares-act](http://www.irs.gov/newsroom/faqs-aviation-excise-tax-holiday-under-the-cares-act) for answers to frequently asked questions (FAQs). See *Reminders* and the instructions for lines 3a and 3b.

## Reminders

- Registered ultimate vendors of kerosene sold for nontaxable use in noncommercial aviation are eligible to make a claim on lines 3d and 3e only if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver.
- Registered ultimate vendors of kerosene sold for use in foreign trade are eligible to make a claim on line 3f for the leaking underground storage tank (LUST) tax if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver.
- Registered ultimate vendors cannot make claims for certain uses of taxable fuel if the ultimate purchaser purchased the fuel with a credit card issued to the ultimate purchaser by the credit card issuer. See the *Cautions* above lines 1a, 2a, 4a, and 5a.

## General Instructions

### Purpose of Schedule

A registered ultimate vendor of undyed diesel fuel, undyed kerosene, kerosene sold for use in aviation, gasoline, or aviation gasoline uses Schedule 2 to make a claim for refund.

See *Registration Number* below if you do not have a valid registration number.

### Total Refund

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

### Registration Number

You must enter your registration number. You are registered if you received a letter of registration with a registration number from the IRS that has not been revoked or suspended. See the list below. If you do not have a registration number, you cannot make this claim. Use Form 637, Application for Registration (For Certain Excise Tax Activities), to apply for one.

- **UV.** Ultimate vendor that sells undyed diesel fuel, undyed kerosene, gasoline, or aviation gasoline; lines 1a, 2a, 4a, 4b, 5a, and 5b; and lines 3d and 3e, type of use 14.
- **UB.** Ultimate vendor that sells undyed diesel fuel or undyed kerosene for use in certain intercity and local buses; lines 1b and 2c.
- **UP.** Ultimate vendor that sells kerosene sold from a blocked pump; line 2b.
- **UA.** Ultimate vendor that sells kerosene for use in aviation; lines 3a–3f. See **UV** above for lines 3d and 3e, type of use 14.

### Required Certificate or Waiver

The required certificates or waivers are listed in the line instructions and are available in Pub. 510.

### How To File

Attach Schedule 2 to Form 8849. On the envelope, write "Registered Ultimate Vendor Claim" and mail to the IRS at the address under *Where To File* in the Form 8849 instructions.

## Specific Instructions

### Line 1a. Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

**Claimant.** 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 with respect to any gallon of diesel fuel.

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

**Claim requirements.** The following requirements must be met.

1. The claim must be for diesel fuel sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 1, 2, and 3 may be combined.
3. 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 diesel fuel sold during September and October must be filed by December 31.

**Note.** If requirements 1–3 above are not met, see *Annual Claims* under *Additional Information for Schedules 1, 2, and 3* in the Form 8849 instructions.

**Information to be submitted.** Complete Line 6, Government Unit Information, for each governmental unit to whom the diesel fuel was sold and the number of gallons sold to each. If more space is needed, attach additional sheets.

### Line 1b. Sales by Registered Ultimate Vendors of Undyed Diesel Fuel for Use in Certain Intercity and Local Buses

**Claimant.** The registered ultimate vendor of the diesel fuel is eligible to make a claim on line 1b 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 with respect to any gallon of diesel fuel.

**Claim requirements.** The following requirements must be met.

1. The claim must be for diesel fuel sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 1, 2, and 3 may be combined.
3. 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 diesel fuel sold during September and October must be filed by December 31.

**Note.** If requirements 1–3 above are not met, see *Annual Claims* under *Additional Information for Schedules 1, 2, and 3* in the Form 8849 instructions.

### Lines 2a and 2b. Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

**Claimant.** For line 2a, 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 2b, 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 2a and 2b, only one claim may be filed with respect to any gallon of kerosene.

**Allowable sales.** For line 2a, the kerosene must have been sold by the registered ultimate vendor during the period of claim for the exclusive use by a state or local government (including essential government use by an Indian tribal government). For line 2b, the kerosene must have been sold during the period of claim from a blocked pump.

**Claim requirements.** The following requirements must be met.

1. The claim must be for kerosene sold during a period that is at least 1 week.
2. The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2 and 3 may be combined.

**3.** 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 kerosene sold during September and October must be filed by December 31.

**Note.** If requirements 1–3 above are not met, see *Annual Claims* under *Additional Information for Schedules 1, 2, and 3* in the Form 8849 instructions.

**Information to be submitted.** For claims on line 2a, complete Line 6, Government Unit Information, for each governmental unit to whom the kerosene was sold and the number of gallons sold to each.

### Line 2c. Sales by Registered Ultimate Vendors of Undyed Kerosene for Use in Certain Intercity and Local Buses

**Claimant.** The registered ultimate vendor of the kerosene is eligible to make a claim on line 2c 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 with respect to any gallon of kerosene.

**Claim requirements.** The following requirements must be met.


**1.** The claim must be for kerosene sold during a period that is at least 1 week.

**2.** The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2 and 3 may be combined.

**3.** 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 diesel fuel sold during September and October must be filed by December 31.

**Note.** If requirements 1–3 above are not met, see *Annual Claims* under *Additional Information for Schedules 1, 2, and 3* in the Form 8849 instructions.

### Lines 3a and 3b. Sales by Registered Ultimate Vendors of Kerosene For Use in Commercial Aviation (Other Than Foreign Trade)

 **Sales of kerosene used in commercial aviation from March 28, 2020, through December 31, 2020 (tax holiday); report claims using type of use 15.** To make a claim, use type of use 15, on lines 3d or 3e, depending on the tax rate paid. Claimants must attach a statement explaining that the claim is for the relief provided by the tax holiday. See Reminders, earlier; Lines 3c, 3d, 3e, and 3f., below; and the claimant requirements for lines 3a and 3b, below.

**Claimant.** The registered ultimate vendor of the kerosene sold for use in commercial aviation (other than foreign trade) 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 with respect to any gallon of kerosene.

**Claim requirements.** The following requirements must be met.


**1.** The claim must be for kerosene sold during a period that is at least 1 week.

**2.** The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2 and 3 may be combined.

**3.** 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 kerosene sold during September and October must be filed by December 31.

**Note.** If requirements 1–3 above are not met, see *Annual Claims* under *Additional Information for Schedules 1, 2, and 3* in the Form 8849 instructions.

### Lines 3c, 3d, 3e, and 3f. Sales by Registered Ultimate Vendors of Kerosene For Use in Noncommercial Aviation and for Use in Commercial Aviation During Tax Holiday

 **Sales of kerosene used in commercial aviation from March 28, 2020, through December 31, 2020 (tax holiday); report claims using type of use 15.** To make a claim, use type of use 15, on line 3d or 3e, depending on the tax rate paid. Claimants must

attach a statement explaining that the claim is for the relief provided by the tax holiday. See Reminders, earlier, and the claimant requirements for lines 3a and 3b, earlier.

**Claimant.** For line 3c, the registered ultimate vendor of the kerosene sold for use in nonexempt, noncommercial aviation is the only person eligible to make this claim and has obtained the required certificate from the ultimate purchaser. See Model Certificate Q in Pub. 510. For lines 3d, 3e, and 3f, the registered ultimate vendor of the kerosene sold for nontaxable use in noncommercial aviation (foreign trade for line 3f) is eligible to make this claim only if the buyer waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired waiver. For type of use 1, 9, 10, 11, 13, 15, or 16, see Model Waiver L in Pub. 510. For type of use 14, see Model Certificate P in Pub. 510. Only one claim may be filed with respect to any gallon of kerosene sold for use in noncommercial aviation.

**Allowable sales.** For line 3c, the kerosene must have been sold during the period of claim for a nonexempt use in noncommercial aviation. For lines 3d and 3e, 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, 15, or 16. For line 3f, the kerosene sold for use in noncommercial aviation must have been sold during the period of claim for type of use 9. This claim is made in addition to the claim made on lines 3d and 3e for type of use 9.

**Claim requirements.** The following requirements must be met.

**1.** The claim must be for kerosene sold for use in noncommercial aviation during a period that is at least 1 week.

**2.** The amount of the claim must be at least \$100. To meet this minimum, amounts from lines 2 and 3 may be combined.

**3.** 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 kerosene sold during September and October must be filed by December 31.

**Note.** If requirements 1–3 above are not met, see *Annual Claims* under *Additional Information for Schedules 1, 2, and 3* in the Form 8849 instructions.

**Information to be submitted.** For claims on lines 3d and 3e (type of use 14), complete Line 6, Government Unit Information, for each governmental unit to whom the kerosene was sold and the number of gallons sold to each.

### Lines 4a, 4b, 5a, and 5b. Sales by Registered Ultimate Vendors of Gasoline or Aviation Gasoline

**Claimant.** The registered ultimate vendor of the gasoline or aviation gasoline is eligible to make a claim on lines 4a, 4b, 5a, and 5b if the ultimate purchaser waives his or her right to make the claim by providing the registered ultimate vendor with an unexpired certificate. See Model Certificate M in Pub. 510. Only one claim may be filed with respect to any gallon of gasoline or aviation gasoline.

**Allowable sales.** The gasoline or aviation gasoline must have been sold during the period of claim for:

- Use by a nonprofit educational organization, or
- Use by a state or local government (including essential government use by an Indian tribal government).

**Claim requirements.** The following requirements must be met.

**1.** The claim must be for gasoline or aviation gasoline sold during a period that is at least 1 week.

**2.** The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 4a, 4b, 5a, and 5b may be combined.

**3.** 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 gasoline or aviation gasoline sold during September and October must be filed by December 31.

**Information to be submitted.** Complete Line 7, Nonprofit Educational Organization and Government Unit Information, for each nonprofit educational organization or governmental unit to whom the gasoline or aviation gasoline was sold and the number of gallons sold to each.