



**6 Gasoline Wholesale Distributors**

Claimant bought gasoline or a gasohol mixture at a price that included the excise tax and (a) sold it directly to a state or local government for its exclusive use, (b) sold it directly to a nonprofit educational organization for its exclusive use, (c) used or sold it as supplies for vessels or aircraft, or (d) sold it for export. Claimant qualifies as a gasoline wholesale distributor, sold the fuel at a tax-excluded price, and obtained a certificate of ultimate purchase or proof of export from the buyer.

| CRN | Type of tax   | Rate    | Gallons of fuel | Amount |
|-----|---|---------|-----------------|--------|
| 301 | Gasoline  | \$.141* |                 |        |
| 312 | Gasohol containing at least 10% alcohol                             | .087*   |                 |        |
| 312 | Gasohol containing at least 7.7% alcohol but less than 10% alcohol  | .0994** |                 |        |
| 312 | Gasohol containing at least 5.7% alcohol but less than 7.7% alcohol | .1102** |                 |        |

**7 Gasohol Blenders** (See instructions.)

Claimant bought gasoline taxed at the full rate (\$.141\*) and blended it with alcohol to make gasohol. The gasohol was used or sold for use in a trade or business.

| CRN | Percentage of alcohol in the mixture             | Rate     | Gallons of gasoline | Amount |
|-----|--|----------|---------------------|--------|
| 302 | At least 10% alcohol                             | \$.0444* |                     |        |
| 302 | At least 7.7% alcohol but less than 10% alcohol  | .0333**  |                     |        |
| 302 | At least 5.7% alcohol but less than 7.7% alcohol | .0242**  |                     |        |

**8 Off-Highway Business Use of Gasoline**

Claimant bought gasoline at a price that included the excise tax and used that gasoline for an off-highway business use.

| CRN | Exempt use                         | Rate    | Gallons | Amount |
|-----|------------------------------------|---------|---------|--------|
| 301 | Gasoline, off-highway business use | \$.141* |         |        |

\* The rates shown are effective after November 30, 1990.

\*\* The rates shown are effective after December 31, 1992.