

Note: The draft you are looking for begins on the next page.

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule 5 (Form 8849)

(Rev. December 2025) Department of the Treasury Internal Revenue Service

Section 4081(e) and 6435 Claims

Attach to Form 8849. **Do not** file with any other schedule. **Go to** *www.irs.gov/Form8849* **for instructions and the latest information.**

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Name as shown on Form 8849

EIN

Total claim (see instructions)
\$

Claimant's registration number

Part I Claim for Refund or Payment of Tax. Caution: Section 4081(e) claims are made on Schedule 5 by the person that has filed Form 720 reporting and paying the tax claimed. Section 6435 claims are made on Schedule 5 by the person that has removed previously taxed dyed diesel fuel or dyed kerosene from an approved terminal.

Ty	ype of fuel	(a) Amount of claim	(b) CRN
1	Gasoline		362
2	Aviation gasoline		324
3	Diesel fuel		360
4	Kerosene		346
5	Diesel-water fuel emulsion		309
6	Dyed diesel fuel, dyed kerosene, and other exempt removals (for section 4081(e) claims)		303
7	Kerosene for use in aviation		369
8	Kerosene for use in commercial aviation (other than foreign trade)		355
9	Dyed diesel fuel (for section 6435 claims)		472
10	Dyed kerosene (for section 6435 claims)		473

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Type	ОТ	CI	aır	n

Caution: Check only one per Schedule. See instructions for more inf	formation on making both section 4081(e) and 6435 claims
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☐ Section 4081(e) claims (complete Part II) ☐ Section 6435 claims (complete Part III)

Part II Supporting Information Required for Section 4081(e) Claims. See instructions. If more space is needed, attach separate sheets.

Claimant certifies that the amount of the second tax has not been included in the price of the fuel, and has not been collected from the purchaser. Claimant has attached a copy of the First Taxpayer's Report, and if applicable, a copy of the Statement of Subsequent Seller.

(c) Type of fuel Enter line number from Part I.	(d) Date second tax liability incurred Use MMDDYYYY format.	(e) Gallons of fuel claimed	(f) Amount of second tax paid

Schedule 5 (Form 8849) (Rev. 12-2025) Supporting Information Required for Section 6435 Claims. See instructions. If more space is needed, attach separate Part III

TREASURY/IRS AND OMB USE ONLY DRAFT

Claimant has attached a copy of the First Taxpayer's Report, and if applicable, a copy of the Statement of Subsequent

Seller.			
(g) Type of fuel Enter line number from Part I.	(h) Date of removal of dyed fuel Use MMDDYYYY format.	(i) Gallons of fuel claimed	(j) Amount of prior tax paid

Schedule 5 (Form 8849) (Rev. 12-2025)