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Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

1912

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____, 20 _____.

▶ Go to *www.irs.gov/Form990T* for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No 1545-0047

2019

Open to Public Inspection for 501(c)(3) Organizations Only

A ☐ Check box if address changed

B Exempt under section
☐ 501(c)(03)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a)

C Book value of all assets at end of year $100,000

Print or Type

Name of organization (☐ Check box if name changed and see instructions)
Brigham Young University - Hawaii

Number, street, and room or suite no If a P O box, see instructions
55-220 Kulanui Street, Box 1955

City or town, state or province, country, and ZIP or foreign postal code
Laie, HI 96762

D Employer identification number (Employees' trust, see instructions)
99-0083825

E Unrelated business activity code (See instructions)
722320

F Group exemption number (See instructions.) ▶

G Check organization type ▶ ☑ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

4

H Enter the number of the organization's unrelated trades or businesses. ▶ 3 Describe the only (or first) unrelated trade or business here ▶ Catering If only one, complete Parts I–V If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III–V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☑ Yes ☐ No
If "Yes," enter the name and identifying number of the parent corporation. ▶ Church of Jesus Christ of Latter-day Saints 32-730045

J The books are in care of ▶ Telephone number ▶

Part I Unrelated Trade or Business Income

				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	$96,049				
b	Less returns and allowances		c Balance ▶ 1c	$96,049		
2	Cost of goods sold (Schedule A, line 7)		2	73,589		
3	Gross profit Subtract line 2 from line 1c		3	22,460		
4a	Capital gain net income (attach Schedule D)		4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b			
c	Capital loss deduction for trusts		4c			
5	Income (loss) from a partnership or an S corporation (attach statement)		5			
6	Rent income (Schedule C)		6			
7	Unrelated debt-financed income (Schedule E)		7			
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9			
10	Exploited exempt activity income (Schedule I)		10			
11	Advertising income (Schedule J)		11			
12	Other income (See instructions, attach schedule)		12			
13	**Total.** Combine lines 3 through 12		13	22,460		22,460

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)		14	-
15	Salaries and wages		15	40,232
16	Repairs and maintenance		16	
17	Bad debts		17	
18	Interest (attach schedule) (see instructions)		18	
19	Taxes and licenses		19	
20	Depreciation (attach Form 4562)	20		
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	21b	
22	Depletion		22	
23	Contributions to deferred compensation plans		23	
24	Employee benefit programs		24	
25	Excess exempt expenses (Schedule I)		25	
26	Excess readership costs (Schedule J)		26	
27	Other deductions (attach schedule)		27	25,754
28	**Total deductions.** Add lines 14 through 27		28	65,986
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13		29	(43,526)
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)		30	
31	Unrelated business taxable income. Subtract line 30 from line 29		31	(43,526)

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Part III Total Unrelated Business Taxable Income

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	-0-
33	Amounts paid for disallowed fringes	33	-0-
34	Charitable contributions (see instructions for limitation rules)	34	-0-
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction Subtract line 34 from the sum of lines 32 and 33	35	-0-
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	36	-0-
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	-0-
38	Specific deduction (Generally $1,000, but see line 38 instructions for exceptions)	38	1,000
39	**Unrelated business taxable income.** Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	-0-

Part I

Part IV Tax Computation

40	**Organizations Taxable as Corporations.** Multiply line 39 by 21% (0.21) ▶	40	-0-
41	**Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 39 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) ▶	41	
42	**Proxy tax.** See instructions ▶	42	
43	Alternative minimum tax (trusts only)	43	
44	**Tax on Noncompliant Facility Income.** See instructions	44	
45	**Total.** Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	-0-

Part V Tax and Payments

46a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	46a			
b	Other credits (see instructions)	46b			
c	General business credit. Attach Form 3800 (see instructions)	46c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d			
e	**Total credits.** Add lines 46a through 46d			46e	
47	Subtract line 46e from line 45			47	
48	Other taxes Check if from ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule)			48	
49	**Total tax.** Add lines 47 and 48 (see instructions)			49	
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3			50	
51a	Payments: A 2018 overpayment credited to 2019	51a			
b	2019 estimated tax payments	51b			
c	Tax deposited with Form 8868	51c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d			
e	Backup withholding (see instructions)	51e			
f	Credit for small employer health insurance premiums (attach Form 8941)	51f			
g	Other credits, adjustments, and payments: ☐ Form 2439 _____ ☑ Form 4136 5,874 ☐ Other _____ Total ▶	51g	5,874		
52	**Total payments.** Add lines 51a through 51g			52	5,874
53	Estimated tax penalty (see instructions) Check if Form 2220 is attached ▶ ☐			53	
54	**Tax due.** If line 52 is less than the total of lines 49, 50, and 53, enter amount owed ▶			54	-0-
55	**Overpayment.** If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid ▶			55	5,874
56	Enter the amount of line 55 you want **Credited to 2020 estimated tax** ▶ **Refunded** ▶			56	5,874

Part III

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶		✓
58	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		✓
59	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Signature of officer ▶ 11-3-20 Date ▶ Controller Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no	

Schedule A—Cost of Goods Sold. Enter method of inventory valuation ▶

1	Inventory at beginning of year	1	-0-	6	Inventory at end of year	6	-0-
2	Purchases	2	174,175	7	**Cost of goods sold.** Subtract line 6 from line 5 Enter here and in Part I, line 2	7	174,175
3	Cost of labor	3					
4a	Additional section 263A costs (attach schedule)	4a		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No ✔
b	Other costs (attach schedule)	4b					
5	**Total.** Add lines 1 through 4b	5	174,175				

Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)

(2)

(3)

(4)

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)		
(2)		
(3)		
(4)		
Total	Total	
(c) Total income. Add totals of columns 2(a) and 2(b) Enter here and on page 1, Part I, line 6, column (A) ▶		**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶

Schedule E—Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			

4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
			Enter here and on page 1, Part I, line 7, column (A).	Enter here and on page 1, Part I, line 7, column (B)
Totals ▶				
Total dividends-received deductions included in column 8 ▶				

Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals ▶			Add columns 5 and 10 Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11 Enter here and on page 1, Part I, line 8, column (B)

Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
Totals ▶	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).

Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5 Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals ▶	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)				Enter here and on page 1, Part II, line 25

Schedule J—Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5)) ▶						

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
Totals from Part I . . . . . ▶						
Totals, Part II (lines 1–5) . . . . ▶	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 26

Schedule K—Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3 Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 . . . . . ▶			

SCHEDULE M (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income from an Unrelated Trade or Business

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____, 20 _____.

▶ Go to *www.irs.gov/Form990T* for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No 1545-0047

2019

Open to Public Inspection for 501(c)(3) Organizations Only

Name of the organization: Brigham Young University - Hawaii

Employer identification number: 99-0083825

Unrelated Business Activity Code (see instructions) ▶ 561439

Describe the unrelated trade or business ▶ Print Services

Part I Unrelated Trade or Business Income

				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	$332,193				
b	Less returns and allowances	-0-	c Balance ▶ 1c	332,193		
2	Cost of goods sold (Schedule A, line 7)		2	81,789		
3	Gross profit. Subtract line 2 from line 1c		3	250,404		
4a	Capital gain net income (attach Schedule D)		4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)		4b			
c	Capital loss deduction for trusts		4c			
5	Income (loss) from a partnership or an S corporation (attach statement)		5			
6	Rent income (Schedule C)		6			
7	Unrelated debt-financed income (Schedule E)		7			
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)		8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)		9			
10	Exploited exempt activity income (Schedule I)		10			
11	Advertising income (Schedule J)		11			
12	Other income (See instructions; attach schedule)		12			
13	**Total.** Combine lines 3 through 12		13	250,404		250,404

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)			14	
15	Salaries and wages			15	176,436
16	Repairs and maintenance			16	
17	Bad debts			17	
18	Interest (attach schedule) (see instructions)			18	
19	Taxes and licenses			19	
20	Depreciation (attach Form 4562)	20			
21	Less depreciation claimed on Schedule A and elsewhere on return	21a		21b	
22	Depletion			22	
23	Contributions to deferred compensation plans			23	
24	Employee benefit programs			24	
25	Excess exempt expenses (Schedule I)			25	
26	Excess readership costs (Schedule J)			26	
27	Other deductions (attach schedule)			27	101,825
28	**Total deductions.** Add lines 14 through 27			28	278,261
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13			29	(27,857)
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)			30	
31	Unrelated business taxable income. Subtract line 30 from line 29			31	(27,857)

SCHEDULE M (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income from an Unrelated Trade or Business

For calendar year 2019 or other tax year beginning _____, 2019, and ending _____, 20 _____.

▶ Go to *www.irs.gov/Form990T* for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No 1545-0047

2019

Open to Public Inspection for 501(c)(3) Organizations Only

Name of the organization: Brigham Young University - Hawaii

Employer identification number: 99-0083825

Unrelated Business Activity Code (see instructions) ▶ 561439

Describe the unrelated trade or business ▶ Copy Center

Part I Unrelated Trade or Business Income

					(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	56,416					
b	Less returns and allowances	-0-	c Balance ▶	1c	56,416		
2	Cost of goods sold (Schedule A, line 7)			2	18,767		
3	Gross profit. Subtract line 2 from line 1c			3	37,649		
4a	Capital gain net income (attach Schedule D)			4a			
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			4b			
c	Capital loss deduction for trusts			4c			
5	Income (loss) from a partnership or an S corporation (attach statement)			5			
6	Rent income (Schedule C)			6			
7	Unrelated debt-financed income (Schedule E)			7			
8	Interest, annuities, royalties, and rents from a controlled organization (Schedule F)			8			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			9			
10	Exploited exempt activity income (Schedule I)			10			
11	Advertising income (Schedule J)			11			
12	Other income (See instructions; attach schedule)			12			
13	**Total.** Combine lines 3 through 12			13	37,649		37,649

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)			14	
15	Salaries and wages			15	29,531
16	Repairs and maintenance			16	
17	Bad debts			17	
18	Interest (attach schedule) (see instructions)			18	
19	Taxes and licenses			19	
20	Depreciation (attach Form 4562)	20			
21	Less depreciation claimed on Schedule A and elsewhere on return	21a		21b	
22	Depletion			22	
23	Contributions to deferred compensation plans			23	
24	Employee benefit programs			24	
25	Excess exempt expenses (Schedule I)			25	
26	Excess readership costs (Schedule J)			26	
27	Other deductions (attach schedule)			27	2,386
28	**Total deductions.** Add lines 14 through 27			28	31,917
29	Unrelated business taxable income before net operating loss deduction. Subtract line 28 from line 13			29	5,732
30	Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)			30	
31	Unrelated business taxable income Subtract line 30 from line 29			31	5,732

Statement Attached to and Made a Part Of

Form 990-T of Brigham Young University – Hawaii

For the Year Ended December 31, 2019

Page 1, Part II, Line 28, Other Deductions

Materials & Supplies	$ 2,308
General & Administrative	23,446
Total Other Deductions	$ 25,754

Schedule M, Part II, Line 28, Other Deductions: Print Services

Materials & Supplies	$ 89,776
General & Administrative	12,049
Total Other Deductions	$ 101,825

Schedule M, Part II, Line 28, Other Deductions: Copy Center

General & Administrative	$ 2,386

Form **4136**

Department of the Treasury
Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

▶ Go to *www.irs.gov/Form4136* for instructions and the latest information.

OMB No 1545-0162

2019

Attachment Sequence No **23**

Name (as shown on your income tax return): Brigham Young University - Hawaii

Taxpayer identification number: 99-0083825

Caution: Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Off-highway business use		$ .183				
b	Use on a farm for farming purposes		183	364			362
c	Other nontaxable use (see **Caution** above line 1)		183	21,079	$ 3924	07	
d	Exported		184				411

2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use in commercial aviation (other than foreign trade)		$ .15		$		354
b	Other nontaxable use (see **Caution** above line 1)		193				324
c	Exported		.194				412
d	LUST tax on aviation fuels used in foreign trade		001				433

3 Nontaxable Use of Undyed Diesel Fuel

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 . . ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use		$ 243	6,778			
b	Use on a farm for farming purposes		.243	1,248	$ 1950	32	360
c	Use in trains		.243				353
d	Use in certain intercity and local buses (see **Caution** above line 1)		.17				350
e	Exported		.244				413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

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 . ▶ ☐

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Nontaxable use taxed at $.244		$ .243				
b	Use on a farm for farming purposes		243		$		346
c	Use in certain intercity and local buses (see **Caution** above line 1)		.17				347
d	Exported		244				414
e	Nontaxable use taxed at $ 044		.043				377
f	Nontaxable use taxed at $ 219		218				369

5 Kerosene Used in Aviation (see **Caution** above line 1)

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at $ 244		$ 200		$		417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at $.219		175				355
c	Nontaxable use (other than use by state or local government) taxed at $.244		243				346
d	Nontaxable use (other than use by state or local government) taxed at $.219		.218				369
e	LUST tax on aviation fuels used in foreign trade		001				433

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel **Registration No. ▶**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim 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 . . ▶ ☐

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government	$ 243		$		360
b	Use in certain intercity and local buses	17				350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation) **Registration No. ▶**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. 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 . . ▶ ☐

		(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a	Use by a state or local government	$ .243				
b	Sales from a blocked pump	.243		$		346
c	Use in certain intercity and local buses	17				347

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation **Registration No. ▶**

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 the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

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

9 Reserved for future use

Registration No. ▶

		(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a	Reserved for future use			$	
b	Reserved for future use				

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ▶

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 10. See the instructions for line 10 for information about renewable diesel used in aviation.

		(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	$1 00		$	388
b	Agri-biodiesel mixtures	1 00			390
c	Renewable diesel mixtures	1 00			307

11 Nontaxable Use of Alternative Fuel

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

		(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)		$ .183		$	419
b	"P Series" fuels		.183			420
c	Compressed natural gas (CNG) (see instructions)		.183			421
d	Liquefied hydrogen		.183			422
e	Fischer-Tropsch process liquid fuel from coal (including peat)		243			423
f	Liquid fuel derived from biomass		.243			424
g	Liquefied natural gas (LNG) (see instructions)		243			425
h	Liquefied gas derived from biomass		.183			435

12 Alternative Fuel Credit

Registration No. ▶

		(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG) (see instructions)	$ 50		$	426
b	"P Series" fuels	50			427
c	Compressed natural gas (CNG) (see instructions)	50			428
d	Liquefied hydrogen	50			429
e	Fischer-Tropsch process liquid fuel from coal (including peat)	50			430
f	Liquid fuel derived from biomass	.50			431
g	Liquefied natural gas (LNG) (see instructions)	50			432
h	Liquefied gas derived from biomass	.50			436
i	Compressed gas derived from biomass	50			437

13 Registered Credit Card Issuers

Registration No. ▶

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Diesel fuel sold for the exclusive use of a state or local government	$ 243		$	360
b	Kerosene sold for the exclusive use of a state or local government	243			346
c	Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219	.218			369

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use		$ .197		$	309
b	Exported		.198			306

15 Diesel-Water Fuel Emulsion Blending

Registration No. ▶

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
	Blender credit	$ .046		$	310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

		(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Exported dyed diesel fuel and exported gasoline blendstocks taxed at $ 001	$ .001		$	415
b	Exported dyed kerosene	001			416

17	**Total income tax credit claimed.** Add lines 1 through 16, column (d) Enter here and on Schedule 3 (Form 1040 or 1040-SR), line 12, Form 1120, Schedule J, line 20b, Form 1120-S, line 23c, Form 1041, Schedule G, line 16b, or the proper line of other returns . . . ▶	17	$ 5874 39