



# TaxNewsFlash

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### **KPMG report: Federal excise tax credit opportunity; off-highway business use**

Businesses across a variety of industries need to consider certain opportunities to claim federal credits, or refunds of tax, for fuel used for off-highway business purposes.

Currently, fuel used for off-highway business purposes—for example, fuel for construction equipment or generators—may be eligible for a credit. Additionally, fuel used in a separate motor of a highway vehicle to operate special equipment, such as certain refrigeration equipment on highway trailers, may also qualify for a credit. This report provides an overview of off-highway business uses and explains why industries would benefit if the rules are updated to accommodate technological developments.

Read a [February 2017 report](#) [PDF 165 KB] prepared by KPMG LLP: *What's News in Tax: Federal Excise Tax Credit Opportunity: Off-Highway Business Use*

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