



# TaxNewsFlash

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## Announcement 2026-1: Information regarding claims under section 6435 for tax paid on dyed fuel

The IRS today released [Announcement 2026-1](#) providing information regarding potential claims under section 6435, enacted under Pub. L. No. 119-21 (known as the “One Big Beautiful Bill Act” (OBBBA)), which allows recovery of the amount of section 4081 tax previously paid on diesel fuel and kerosene that later qualifies as eligible indelibly dyed diesel fuel or kerosene exempt from section 4081 tax under section 4082(a)—effective for dyed fuel removed on or after December 31, 2025.

Specifically, Announcement 2026-1 states that the Treasury Department and IRS intend to issue guidance in early 2026 on the process for requesting a refund of such tax under section 6435 and requests that taxpayers hold any section 6435 claims until this guidance is issued. Moreover, the IRS will not process any section 6435 claims until such guidance is issued.

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