



# TaxNewsFlash

United States

No. 2025-364  
December 22, 2025

## 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” (OBBA)), 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.

[kpmg.com/socialmedia](#)



The information contained in TaxNewsFlash is not intended to be “written advice concerning one or more Federal tax matters” subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader’s knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG’s Federal Tax Legislative and Regulatory Services Group at +1 202.533.3712, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)