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Biodiesel and Renewable Diesel Fuels Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8864 and its separate instructions is at www.irs.gov/form8864.**

Name(s) shown on return

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* in the instructions.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1	\$ 1.00	
2	Agri-biodiesel	2	\$ 1.00	
3	Renewable diesel	3	\$ 1.00	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$ 1.00	
5	Agri-biodiesel included in a biodiesel mixture	5	\$ 1.00	
6	Renewable diesel included in a renewable diesel mixture	6	\$ 1.00	
7	Qualified agri-biodiesel production	7	\$.10	
8	Add lines 1 through 7. Include this amount in your income for 2016 (see instructions)			8
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			9
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 11			10
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 11			12

For Paperwork Reduction Act Notice, see separate instructions.

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Form **8864** (2016)