

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

► **Attach to your tax return.**

Name(s) shown on return

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), 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* on page 2.

| 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 | \$.50 | | |
| 2 | Agri-biodiesel | 2 | \$1.00 | | |
| 3 | Renewable diesel | 3 | \$1.00 | | |
| 4 | Biodiesel (other than agri-biodiesel) included in a biodiesel mixture | 4 | \$.50 | | |
| 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 (gallons sold) | 7 | \$.10 | | |
| 8 | Add lines 1 through 7. Include this amount in your income for 2006 (see instructions) | | | 8 | |
| 9 | Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts | | | 9 | |
| 10 | Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1p | | | 10 | |
| 11 | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust | | | 11 | |
| 12 | Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1p | | | 12 | |