

## **2006 Form 8907, Nonconventional Source Fuel Credit**

**Purpose:** This is the first circulated draft of the 2006 Form 8907 for your review and comments. See the next page for a discussion of the major changes.

**TPCC Meeting:** None, but may be arranged if requested.

**Prior Version:** The 2005 Form 8907 is available at:  
<http://www.irs.gov/pub/irs-pdf/f8907.pdf>

**Other Products:** Circulations of draft tax forms, instructions, notices, and publications are posted at:  
[http://taxforms.web.irs.gov/draft\\_products.html](http://taxforms.web.irs.gov/draft_products.html)

**Comments:** Please email, call, or fax any comments by **June 5, 2006**.

### **Major Changes to 2006 Form 8907**

Most changes to Form 8907, Nonconventional Source Fuel Credit, have been made to support the redesign of Form 3800, General Business Credit. This includes revising the text of lines 13 and 14, and adding lines 15 and 16 on the first page of the form.

For tax years ending after 2005, the nonconventional source fuel credit becomes part of the general business credit. Therefore, Parts II and III of the form, which pertained specifically to tax year 2005, have been removed, along with any related instructions.

On page 1, we removed “Part I” because the form is no longer divided into parts. For lines 1 through 5, we added column (d) so all sales of qualified fuel could be accounted for.

We updated the code reference in the “Caution” on page 2 to reflect the fact that the relevant citation has been redesignated as IRC 45K(f).

David Jeffrey Buchanan  
Tax Forms and Publications  
SE:W:CAR:MP:T:B:P  
Email: [David.J.Buchanan@irs.gov](mailto:David.J.Buchanan@irs.gov)  
Phone: 202-622-3085  
Fax: 202-622-3262