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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.

**Distilled Spirits Credit**

▶ Attach to your tax return.

Name(s) shown on return	Identifying number	
<b>1</b> Total number of cases of distilled spirits (see instructions) . . . . .	<b>1</b>	
<b>2</b> Average tax-financing cost per case . . . . .	<b>2</b>	0.21192
<b>3</b> Multiply line 1 by line 2 . . . . .	<b>3</b>	
<b>4</b> Distilled spirits credit from partnerships and S corporations . . . . .	<b>4</b>	
<b>5</b> Add lines 3 and 4. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r. . . . .	<b>5</b>	

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