

and alcohol less than 190 proof but at least 150 proof in fuel mixtures

Form **6478**

Alcohol and Cellulosic Biofuel Fuels Credit

OMB No. 1545-0231

2008

Department of the Treasury
Internal Revenue Service

See separate instructions.
Attach to your tax return.

and alcohol 190 proof or greater in fuel mixtures

Attachment
Sequence No. **83**

Name(s) shown on return

Identifying number

Caution: You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Qualified ethanol (other than cellulosic biofuel) fuel production (see instructions for election)	1	\$.10	
2 Alcohol (other than cellulosic biofuel) 190 proof or greater sold or used before 2009	2	\$.51*	
3 Alcohol (other than cellulosic biofuel) 190 proof or greater sold or used after 2008	3	\$.45*	
4 Alcohol (other than cellulosic biofuel) less than 190 proof but at least 150 proof sold or used before 2009	4	\$.3778*	
5 Alcohol (other than cellulosic biofuel) less than 190 proof but at least 150 proof sold or used after 2008	5	\$.3333*	
6 Cellulosic biofuel produced and sold or used after 2008	6	\$1.01	
7 Alcohol (other than cellulosic biofuel) 190 proof or greater in an alcohol fuel mixture sold or used before 2009	7	\$.51	
8 Alcohol (other than cellulosic biofuel) 190 proof or greater in an alcohol fuel mixture sold or used after 2008	8	\$.45	
9 Alcohol (other than cellulosic biofuel) less than 190 proof but at least 150 proof in an alcohol fuel mixture sold or used before 2009	9	\$.3778	
10 Alcohol (other than cellulosic biofuel) less than 190 proof but at least 150 proof in an alcohol fuel mixture sold or used after 2008	10	\$.3333	

11 **6** Cellulosic biofuel in a cellulosic biofuel fuel mixture produced and sold or used after 2008 **7** **11** **<** **11** **\$.41**** **11** **\$.01**

12 **8** Add the amounts in column (c) on lines 1 through 11. Include this amount in your income for 2008 (see instructions) **12** **8**

13 **9** Alcohol and cellulosic biofuel fuels credit from a partnership, S corporation, cooperative, estate, or trust (see instructions) **13** **9**

14 **10** Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, go to line 15 **14** **10**

15 **11** Alcohol and cellulosic biofuel fuels credit included on line 14 from passive activities (see instructions) **15** **11**

16 **12** Subtract line 15 from line 14 **16** **12**

17 **13** Alcohol and cellulosic biofuel fuels credit allowed for 2008 from a passive activity (see instructions) **17** **13**

18 **14** Carryforward from 2007 of the alcohol fuel credit and carryback from 2009 of the alcohol and cellulosic biofuel fuels credit (see instructions) **18** **14**

19 **15** Add lines 16 through 18. Cooperatives, estates, and trusts, go to line 20. All others, report this amount on Form 3800, line 29c **19** **15**

20 **16** Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) **20** **16**

21 **17** Cooperatives, estates, and trusts. Subtract line 20 from line 19. Report this amount on Form 3800, line 29c **21** **17**

Qualified cellulosic biofuel produced, and sold or used, after 2008 that is alcohol (see instructions for election)

Move up

*Only the rate for ethanol is shown. See instructions for lines 2 through 5 and 7 through 10 for rates for alcohol other than ethanol.

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 13605J Form **6478** (2008)

7 Qualified cellulosic biofuel produced, and sold or used, after 2008 that is not alcohol (see instructions for election) | **7** | \$1.01 |

** Only the rate for alcohol other than ethanol is shown. See instructions for the rate for ethanol.