

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	6	\$.41**	
11		\$1.01	

12 8 Add the amounts in column (c) on lines 1 through 11. Include this amount in your income for 2008 (see instructions)	8	
13 9 Alcohol and cellulosic biofuel fuels credit from a partnership, S corporation, cooperative, estate, or trust (see instructions)	9	
14 10 Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, go to line 15	10	
15 11 Alcohol and cellulosic biofuel fuels credit included on line 14 from passive activities (see instructions)	11	
16 12 Subtract line 15 from line 14	12	
17 13 Alcohol and cellulosic biofuel fuels credit allowed for 2008 from a passive activity (see instructions)	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)	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	15	
20 16 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	16	
21 17 Cooperatives, estates, and trusts. Subtract line 20 from line 15. Report this amount on Form 3800, line 29c	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.