

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.

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 fuel production (see instructions for election)	1	\$.10	
2	Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures	2	\$.45*	
3	Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures	3	\$.3333*	
4	Qualified cellulosic biofuel produced after 2008 that is alcohol (see instructions for election)	4	\$.41**	
5	Qualified cellulosic biofuel produced after 2008 that is not alcohol (see instructions for election)	5	\$1.01	
6	Add the amounts in column (c) on lines 1 through 5. Include this amount in your income for 2009 (see instructions)			6
7	Alcohol and cellulosic biofuel fuels credit from a partnership, S corporation, cooperative, estate, or trust (see instructions)			7
8	Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K. All others, go to line 9			8
9	Alcohol and cellulosic biofuel fuels credit included on line 8 from passive activities (see instructions)			9
10	Subtract line 9 from line 8			10
11	Alcohol and cellulosic biofuel fuels credit allowed for 2009 from a passive activity (see instructions)			11
12	Carryforward of any alcohol and cellulosic biofuel fuels credit that originated in a tax year that began after 2004			12
13	Carryback of the alcohol and cellulosic biofuel fuels credit from 2010 (see instructions)			13
14	Add lines 10 through 13. Cooperatives, estates, and trusts, go to line 15. All others, report this amount on Form 3800, line 29c			14
15	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			15
16	Cooperatives, estates, and trusts. Subtract line 15 from line 14. Report this amount on Form 3800, line 29c			16

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

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