



## **Caution: *DRAFT—NOT FOR FILING***

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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Biofuel Producer Credit**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form6478](http://www.irs.gov/Form6478) for instructions and the latest information.**

Name(s) shown on return

Identifying number

| Type of Fuel |   | (a)<br>Number of Gallons<br>Sold or Used | (b)<br>Rate | (c)<br>Column (a) x Column (b) |
|--------------|---|--|-------------|--------------------------------|
| <b>1</b>     | Reserved for future use . . . . .   | <b>1</b>                                 |             |                                |
| <b>2</b>     | Reserved for future use . . . . .   |  | <b>2</b>    |                                |
| <b>3</b>     | Biofuel producer credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .   |  | <b>3</b>    |                                |
| <b>4</b>     | Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4c . . . . . |  | <b>4</b>    |                                |
| <b>5</b>     | Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .   |  | <b>5</b>    |                                |
| <b>6</b>     | Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4c . . . . .  |  | <b>6</b>    |                                |

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DO NOT FILE

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Form **6478** (2018)