



Note: *The draft you are looking for begins on the next page.*

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If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**Biodiesel, Renewable Diesel, or Sustainable
 Aviation Fuel Mixture Credit**

OMB No. 1545-1924

Attach to your tax return.

Attachment
 Sequence No. **141**

Go to www.irs.gov/Form8864 for instructions and the latest information.

Name(s) shown on return

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

The sustainable aviation fuel mixture credit is only available for fuel produced after 2022.

Biodiesel or renewable diesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel, or produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The biodiesel or renewable mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. **Sustainable aviation fuel (SAF).** Claimant produced a SAF qualified mixture by mixing a SAF synthetic blending component with kerosene. The SAF synthetic blending component used to produce the SAF qualified mixture was liquid fuel, and the mixture met ASTM D7566, or the Fischer-Tropsch provisions of ASTM D1655, Annex A1. The SAF qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1	Biodiesel (other than agri-biodiesel)	1	\$ 1.00	
2	Agri-biodiesel	2	\$ 1.00	
3	Renewable diesel	3	\$ 1.00	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$ 1.00	
5	Agri-biodiesel included in a biodiesel mixture	5	\$ 1.00	
6	Renewable diesel included in a renewable diesel mixture	6	\$ 1.00	
7	Qualified agri-biodiesel production	7	\$.10	
8	Sustainable aviation fuel mixture credit (see instructions)	8	\$	
9	Add lines 1 through 8. Include this amount in your income for the tax year. See instructions			9
10	Biodiesel, renewable diesel, or sustainable aviation fuel mixture credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			10
11	Add lines 9 and 10. Cooperatives, estates, and trusts, go to line 12. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on the appropriate line of Form 3800. See instructions			11
12	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			12
13	Cooperatives, estates, and trusts, subtract line 12 from line 11. Report this amount on the appropriate line of Form 3800. See instructions			13

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (Rev. 12-2022)