



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

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. 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](#).

Form **8864**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

**Biodiesel, Renewable Diesel, or
Sustainable Aviation Fuels Credit**

Attach to your tax return.

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

OMB No. 1545-0123

Attachment
Sequence No. **141**

Identifying number

A If making a transfer election, enter the IRS-issued registration number:

Type of Fuel	(a) Number of gallons sold or used	(b) Rate	(c) Column (a) x column (b)
1 Reserved for future use	1		
2 Reserved for future use	2		
3 Reserved for future use	3		
4 Reserved for future use	4		
5 Reserved for future use	5		
6 Reserved for future use	6		
7 Qualified agri-biodiesel production for fuel sold or used before July 1, 2025	7	\$.10	
8 Qualified agri-biodiesel production for fuel sold or used after June 30, 2025, but before January 1, 2027	8	\$.20	
9 Add lines 7 and 8. Include this amount in income for your tax year. See instructions			9
10 Biodiesel, renewable diesel, or sustainable aviation fuel 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.

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