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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.

Low Sulfur Diesel Fuel Production Credit

▶ Attach to your tax return.

Name(s) shown on return	Identifying number	
1 Low sulfur diesel fuel produced (in gallons)	1	
2 Multiply line 1 by \$.05	2	
3 Qualified capital costs limitation (see instructions)	3	
4 Total low sulfur diesel fuel production credits allowed for all prior tax years	4	
5 Subtract line 4 from line 3	5	
6 Enter the smaller of line 5 or line 2	6	
7 Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7	
8 Add lines 6 and 7. Cooperatives go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1q of the 2006 Form 3800)	8	
9 Amount allocated to the patrons of the cooperative	9	
10 Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1q of the 2006 Form 3800)	10	