Caution: DRAFT FORM

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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.

Form **8864**

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

2009
Attachment
Sequence No. 141

Department of the Treasury Internal Revenue Service Name(s) shown on return ► Attach to your tax return.

Identifying number

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

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

	Type of Fuel)	(a) Number of Gallons Sold or Used	(b) Rate		(c) Column (a) x Column (b)	
1	Biodiesel (other than agri-biodiesel) sold or used after 2008 and before 2010	1		\$1.00)		
2	Agri-biodiesel sold or used after 2008 and before 2010	2	\$1.00				
3	Renewable diesel sold or used after 2008 and before 2010	3	\$1.00				
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture sold or used after 2008 and before 2010	4		\$1.00)		
5	Agri-biodiesel included in a biodiesel mixture sold or used after 2008 and before 2010	5	\$1.00				
6	Renewable diesel included in a renewable diesel mixture sold or used after 2008 and before 2010	6	\$1.00				
7	Qualified agri-biodiesel production produced, and sold or used, after 2008 and before 2010	7		\$.10			
8	Add lines 1 through 7. Include this amount in your income for 2009 (see instructions)				8		
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives,						
	estates, and trusts (see instructions)				9		
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11				10		
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)				11		
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. line 11	•			12		