

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.

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

▶ **Attach to your tax return.**

Attachment
Sequence No. **83**

Identifying number

Caution: You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Qualified ethanol fuel production (see instructions for election)	1	\$.10	
2 Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures sold or used before 2009	2	\$.51*	
3 Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures sold or used after 2008	3	\$.45*	
4 Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures sold or used before 2009	4	\$.3778*	
5 Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures sold or used after 2008	5	\$.3333*	
6 Qualified cellulosic biofuel produced, and sold or used, after 2008 that is alcohol (see instructions for election)	6	\$.41**	
7 Qualified cellulosic biofuel produced, and sold or used, after 2008 that is not alcohol (see instructions for election)	7	\$1.01	
8 Add the amounts in column (c) on lines 1 through 7. Include this amount in your income for 2008 (see instructions)	8		
9 Alcohol and cellulosic biofuel fuels credit from a partnership, S corporation, cooperative, estate, or trust (see instructions)	9		
10 Add lines 8 and 9. Partnerships and S corporations, report this amount on Schedule K. All others, go to line 11	10		
11 Alcohol and cellulosic biofuel fuels credit included on line 10 from passive activities (see instructions)	11		
12 Subtract line 11 from line 10	12		
13 Alcohol and cellulosic biofuel fuels credit allowed for 2008 from a passive activity (see instructions)	13		
14 Carryforward from 2007 of the alcohol fuel credit and carryback from 2009 of the alcohol and cellulosic biofuel fuels credit (see instructions)	14		
15 Add lines 12 through 14. Cooperatives, estates, and trusts, go to line 16. All others, report this amount on Form 3800, line 29c	15		
16 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	16		
17 Cooperatives, estates, and trusts. Subtract line 16 from line 15. Report this amount on Form 3800, line 29c	17		

*Only the rate for ethanol is shown. See instructions for the rate for alcohol other than ethanol.

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