



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

## **Caution: DRAFT—NOT FOR FILING**

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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). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form number (for example, “NTF1040” or “NTFW4”, 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 routed 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](#).

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

Attach to your tax return.  
Go to [www.irs.gov/Form8864](http://www.irs.gov/Form8864) for instructions and the latest information.

OMB No. 1545-1924

Attachment  
Sequence No. **141**

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 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) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The 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. The SAF used to produce the qualified mixture is the portion of liquid fuel that isn't kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that isn't biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50%. **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 (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 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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Form **8864** (Rev. 1-2023)