

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** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on 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 generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some 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). 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). 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.

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 and Renewable Diesel Fuels Credit

OMB No. 1545-1924

▶ **Attach to your tax return.**

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

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.

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* in the instructions.

	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	Add lines 1 through 7. Include this amount in your income for the tax year. 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, 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			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. Report this amount on the appropriate line of Form 3800. See instructions			12

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (Rev. 1-2020)