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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) 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 in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments 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. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Credit for Oil and Gas Production From Marginal Wells

OMB No. 1545-2278

► Go to www.irs.gov/Form8904 for instructions and the latest information.

► Attach to your tax return.

Attachment
 Sequence No. **904**

Name(s) shown on return

Identifying number

1	Enter your qualified natural gas production (thousands of cubic feet)	1	
2	Enter the credit amount for qualified natural gas production (for tax years beginning in 2017, enter \$0.51)	2	
3	Multiply line 1 by line 2	3	
4	Reserved for future use	4	
5	Reserved for future use	5	
6	Reserved for future use	6	
7	Credit for oil and gas production from marginal wells from partnerships and S corporations (see instructions)	7	
8	Current year credit. Add lines 3 and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the appropriate line of Form 3800	8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37713Q

Form **8904** (12-2018)

DO NOT FILE

DRAFT AS OF
 August 23, 2018