
Section 2

Changes in Law and Regulations

The statistics in this report reflect, in general, changes in law and regulations that became effective during the 2013 accounting periods covered. Depending on the accounting period used and effective date of the change in law, the changes may have been fully applicable for some corporations, only partially applicable for others, and not applicable at all for still others.

The following change affected the comparability of the relevant statistics in this report with those of prior years.

Biofuel Producer Credit

The cellulosic biofuel producer credit expired for fuel sold or used after January 2, 2013.

See Form 6478, *Biofuel Producer Credit*. The form was previously titled *Alcohol and Cellulosic Biofuels Credit*.