

Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8896 for the latest information.**

Attachment
 Sequence No. **142**

Name(s) shown on return	Identifying number
1 Low sulfur diesel fuel produced (in gallons)	1
2 Multiply line 1 by \$0.05	2
3 Qualified costs limitation (see instructions)	3
4 Total low sulfur diesel fuel production credits allowed for all prior tax years (see instructions)	4
5 Subtract line 4 from line 3	5
6 Enter the smaller of line 5 or line 2	6
7 Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives (see instructions)	7
8 Add lines 6 and 7. Cooperatives, go to line 9. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1m	8
9 Amount allocated to patrons of the cooperative (see instructions)	9
10 Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1m	10

For Paperwork Reduction Act Notice, see instructions.

Form **8896** (Rev. 12-2017)