

## Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

▶ **Attach to your tax return.**

▶ **Information about Form 8896 and its instructions is at [www.irs.gov/form8896](http://www.irs.gov/form8896).**

Attachment  
 Sequence No. **142**

Name(s) shown on return

Identifying number

<b>1</b> Low sulfur diesel fuel produced (in gallons) . . . . .	<b>1</b>	
<b>2</b> Multiply line 1 by \$.05 . . . . .	<b>2</b>	
<b>3</b> Qualified costs limitation (see instructions) . . . . .	<b>3</b>	
<b>4</b> Total low sulfur diesel fuel production credits allowed for all prior tax years . . . . .	<b>4</b>	
<b>5</b> Subtract line 4 from line 3 . . . . .	<b>5</b>	
<b>6</b> Enter the smaller of line 5 or line 2 . . . . .	<b>6</b>	
<b>7</b> Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives (see instructions) . . . . .	<b>7</b>	
<b>8</b> 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 . . . . .	<b>8</b>	
<b>9</b> Amount allocated to patrons of the cooperative (see instructions) . . . . .	<b>9</b>	
<b>10</b> Cooperatives, subtract line 9 from line 8. Report this amount on Form 3800, Part III, line 1m . . . . .	<b>10</b>	

**For Paperwork Reduction Act Notice, see instructions.**

Form **8896** (Rev. 10-2015)