

Biofuel Producer Credit

(Rev. January 2020)
 Department of the Treasury
 Internal Revenue Service

OMB No. 1545-0231

► **Attach to your tax return.**
 ► **Go to www.irs.gov/Form6478 for instructions and the latest information.**

Attachment
 Sequence No. **83**

Name(s) shown on return		Identifying number	
Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Qualified second generation biofuel production (see instructions for election)	1	\$1.01	
2 Enter the amount from column (c) on line 1. Include this amount in your income for the tax year, and enter your IRS registration number (see instructions)			2
3 Biofuel producer credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)			3
4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. 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)			4
5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			5
6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on the appropriate line of Form 3800 (see instructions)			6

For Paperwork Reduction Act Notice, see separate instructions.

Form **6478** (Rev. 1-2020)