Form **8864**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit

Attach to your tax return.
Go to *www.irs.gov/Form8864* for instructions and the latest information.

OMB No. 1545-0123

Attachment Sequence No. **141**

Name(s) shown on return | **Identifying number**

A If making a transfer election, enter the IRS-issued registration number:

	Type of Fuel		(a) Number of gallons sold or used	(b) Rate	(c) Column (a) x column (b)
1	Reserved for future use	**1**			
2	Reserved for future use	**2**			
3	Reserved for future use	**3**			
4	Reserved for future use	**4**			
5	Reserved for future use	**5**			
6	Reserved for future use	**6**			
7	Qualified agri-biodiesel production for fuel sold or used before July 1, 2025	**7**		$.10	
8	Qualified agri-biodiesel production for fuel sold or used after June 30, 2025, but before January 1, 2027	**8**		$.20	
9	Add lines 7 and 8. Include this amount in income for your tax year. See instructions	**9**			
10	Biodiesel, renewable diesel, or sustainable aviation fuel credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	**10**			
11	Add lines 9 and 10. Cooperatives, estates, and trusts, go to line 12. 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	**11**			
12	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	**12**			
13	Cooperatives, estates, and trusts, subtract line 12 from line 11. Report this amount on the appropriate line of Form 3800. See instructions	**13**			