



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Instructions for Form 8864



(Rev. December 2025)

Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8864 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8864](https://www.irs.gov/Form8864).

What's New

Credits expired. The section 40A biodiesel and renewable diesel, and the section 40B sustainable aviation fuel (SAF) credit expired for fuel sold or used after December 31, 2024. Don't claim a credit for fuel sold or used after 2024 on Form 8864.

General Instructions

Purpose of Form

Use the December 2025 Form 8864 to report any biodiesel, renewable fuel, or sustainable aviation fuel (SAF) credit you received from a fiscal year partnership, S corporation, cooperative, estate, or trust whose tax year began 2024 (when the credit was still available) and ends during your 2025 tax year.

Specific Instructions

Lines 1 through 9

These lines are now shown as "Reserved for future use."

Line 10

Use line 10 only if you've received a credit that was allocated to you from a pass-through entity (an S corporation, partnership, estate, trust, or cooperative).

If you are allocated a small agri-biodiesel producer credit from a pass-through entity, the entity must tell you the number of gallons for which it claimed the credit and its productive capacity for agri-biodiesel. You, as a shareholder, partner, beneficiary, or patron are subject to the 15-million-gallon limitation for qualified agri-biodiesel production and the 60-million-gallon productive capacity limitation for an eligible small agri-biodiesel producer.

Line 11

If you are entering the biodiesel, renewable diesel amount on 2025 Form 3800, enter it on Part III, line 11. Report the SAF amount on 2025 Form 3800, Part III, line 1ff.

Line 12

A cooperative, estate, or trust allocating the small agri-biodiesel credit must give the patron or beneficiary a

statement providing them with the number of gallons for which it claimed the credit and its productive capacity for agri-biodiesel. An estate or trust must also provide the amount of the small agri-biodiesel credit included as part of the pass-through credit. See the above instructions for line 10.

Cooperatives. A cooperative described in section 1381(a) can elect to allocate any part of the small agri-biodiesel producer credit to patrons of the cooperative. The credit is allocated pro rata among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

If the cooperative is subject to the passive activity rules, include on line 10 any Form 8864 credits from passive activities disallowed for prior years and carried forward to this year. Complete Form 8810, Corporate Passive Activity Loss and Credit Limitations, to determine the allowed producer credits that can be allocated to patrons. For details, see the Instructions for Form 8810.

The cooperative is deemed to have made the election by completing line 12. However, the election isn't effective unless:

- It's made on a timely filed return (including extensions); and
- The cooperative designates the apportionment in a written notice or Form 1099-PATR, Taxable Distributions Received From Cooperatives, mailed to its patrons during the payment period described in section 1382(d).

If you timely filed your return without making an election, you can still make the election by filing an amended return within 6 months of the due date of the return (excluding extensions). Enter "Filed pursuant to section 301.9100-2" on the amended return.

Once made, the election can't be revoked.

Estates and trusts. Allocate the biodiesel, renewable diesel, or sustainable aviation fuel credit on line 11 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 12.

If the estate or trust is subject to the passive activity rules, include on line 10 any Form 8864 credits from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Line 13

For 2025, report the biodiesel, renewable diesel amount on 2025 Form 3800, Part III, line 11.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping	6 hr., 13 min.
Learning about the law or the form.	45 min.
Preparing and sending the form to the IRS	2 hr., 5 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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