



## Who is Eligible to Claim the Credit

**Line 1.** Complete a separate line (lines 1a through 1e) for each station location. *Do not fill in more than \$20,000 for any station location.* If you have more than five stations, complete a separate schedule providing the same information for each additional station. Fill in the total from any separate schedule on line 1f.

**Line 4.** Fill in the amount of ethanol and biodiesel fuel pump credit passed through from tax-option (S) corporations, partnerships, LLCs treated as partnerships, estates, or trusts. The pass-through credit is shown on Schedule 5K-1 for shareholders of tax-option (S) corporations, Schedule 3K-1 for partners and LLC members, and Schedule 2K-1 for beneficiaries of estates or trusts.

**Line 5.** For estates or trusts, show only the estate's or trust's portion of the credit on line 5, and show the beneficiaries' portion of the credit to the left of line 5. Label it "Beneficiaries' portion." Prorate the beneficiaries' portion among the beneficiaries on Schedule 2K-1. For tax-option (S) corporations, partnerships, and LLCs treated as partnerships, show the entire amount of credit on line 5 and prorate that amount among the shareholders, partners, or members on Schedule 5K-1 or 3K-1.

**Individuals** (including tax-option (S) corporation shareholders, partners, members of LLCs treated as partnerships, and beneficiaries of estates or trusts) should see the Wisconsin Form 1 or 1NPR instructions for claiming the credit.

**Corporations** (other than tax-option (S) corporations) should see the Form 4 or 5 instructions for claiming the credit.

**Tax-exempt organizations** that have unrelated business taxable income should complete the appropriate lines on Form 4T.

**Estates and trusts** should see the Form 2 instructions for claiming the credit.

## Required Attachments to Return

You must file your completed Schedule EB with your Wisconsin franchise or income tax return.

## Additional Information

For more information, you may:

- E-mail your questions to [corp@revenue.wi.gov](mailto:corp@revenue.wi.gov)
- Call (608) 266-2772 [TTY (608) 267-1049]
- Send a FAX to (608) 267-0834
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison WI 53708-8906