

Name	Identifying Number
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1 For each service station located in Wisconsin, fill in the location and the smaller of \$20,000 or the amount paid to install or retrofit pumps at that location that dispense motor vehicle fuel consisting of at least 85% ethanol or 20% biodiesel fuel Location _____ Location _____ Location _____ Location _____ Location _____ If more than 5 locations, fill in total from attached schedule	1a 1b 1c 1d 1e 1f	
2 Add the amounts on lines 1a through 1f	2	
3 Multiply the amount on line 2 by .25 (25%)	3	
4 Fill in the ethanol and biodiesel fuel pump credit passed through from other entities	4	
5 Add lines 3 and 4. This is your 2009 ethanol and biodiesel fuel pump credit	5	
6 Carryover of unused ethanol and biodiesel fuel pump credit.	6	
7 Add lines 5 and 6. This is the available ethanol and biodiesel fuel pump credit	7	

Instructions for 2009 Schedule EB

GENERAL INSTRUCTIONS

Purpose of Schedule EB

Use Schedule EB to claim the ethanol and biodiesel fuel pump credit. The credit is available for taxable years beginning after December 31, 2007, and before January 1, 2018.

Who is Eligible to Claim the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, or tax-exempt organization may be eligible for the credit based on the amount paid to install or retrofit pumps located in Wisconsin that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel.

“Motor fuel” means gasoline or diesel fuel.

“Biodiesel fuel” means a fuel that is comprised of monoalkyl esters of long chain fatty acids derived from vegetable oils or animal fats.

Partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credit, but the credit attributable to the entity’s business operations passes through to the partners, members, or shareholders.

Credit is Income

The credit you compute on Schedule EB is income and must be reported on your Wisconsin franchise or income tax return in the year computed.

Carryforward of Unused Credits

The ethanol and biodiesel fuel pump credit is nonrefundable. Any unused credit may be carried forward for 15 years.

If there is a reorganization of a corporation claiming the ethanol and biodiesel fuel pump credit, the limitations provided by Internal Revenue Code section 383 may apply to the carryover of any unused credit.

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
- 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