

Name _____		Identifying Number _____	
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 _____	1a	
	Location _____	1b	
	Location _____	1c	
	Location _____	1d	
	Location _____	1e	
	If more than 5 locations, fill in total from attached schedule	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 2010 ethanol and biodiesel fuel pump credit	5	
5a	Fiduciaries - Enter the amount of credit allocated to beneficiaries	5a	
5b	Fiduciaries - Subtract line 5a from line 5	5b	
6	Carryover of unused ethanol and biodiesel fuel pump credit	6	
7	Add lines 5 and 6 (lines 5b and 6 for fiduciaries). This is the available ethanol and biodiesel fuel pump credit	7	

Instructions for 2010 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 or that mix fuels from separate

storage tanks and allow the end user to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

“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.

“Diesel replacement renewable fuel” includes biodiesel and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American society for Testing and Materials for that fuel and that the Department of Commerce designates by rule as a diesel replacement renewable fuel.

"Gasoline replacement renewable fuel" includes ethanol and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American Society for Testing and Materials for that fuel and that the Department of commerce designates by rule as a gasoline replacement renewable fuel.

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 5a: *Fiduciaries* - Prorate the credit from line 5 between the entity and its beneficiaries in proportion to the income allocable to each. Show the beneficiaries' portion of the credit on line 5a. Show the credit for each beneficiary on Schedule 2K-1.

Line 5b: *Fiduciaries* - Show only the entity's portion of the credit on line 5b.

Line 7: Enter the amount of credit from line 7 on line 10 of Schedule CR. See the following exceptions:

- If the claimant is a combined group member, enter the amount of credit on Form 4M instead of Schedule CR.
- Tax-option (S) corporations, partnerships, and LLCs treated as partnerships should prorate the amount of credit on line 7 among the shareholders, partners, or members based on their ownership interest. Show the credit for each shareholder on Schedule 5K-1 and for each partner or member on Schedule 3K-1.

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: Call the Wisconsin Telecommunications Relay System at 711. If no answer, dial 1-800-947-3529]
- 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