



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

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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** and do **not** rely on draft forms, instructions, and pubs for filing. 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.

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Form **8904**

(Rev. October 2024)

Department of the Treasury
Internal Revenue Service

Credit for Oil and Gas Production From Marginal Wells

Go to www.irs.gov/Form8904 for instructions and the latest information.

Attach to your tax return.

OMB No. 1545-2278

Attachment
Sequence No. **904**

Name(s) shown on return

Identifying number

1	Enter your qualified natural gas production (thousands of cubic feet)
2	Enter the credit amount for qualified natural gas production. See instructions for the natural gas production rate
3	Multiply line 1 by line 2
4	Reserved for future use
5	Reserved for future use
6	Reserved for future use
7	Credit for oil and gas production from marginal wells from partnerships and S corporations. See instructions
8	Current year credit. Add lines 3 and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the appropriate line of Form 3800

1	
2	
3	
4	
5	
6	
7	
8	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37713Q

Form **8904** (Rev. 10-2024)

ONLY DRAFT
August 23, 2024
DO NOT FILE