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From:

Sent: Wednesday, January 13, 2010 6:33 PM

To:

Cc:

Subject: Alternative Fuel Credit / Notice 2006-92

Hi

Sorry for the delay in getting back to you. The quick answer to your question is that in order to claim an alternative fuel credit, the taxpayer must register as an alternative fueller (activity code AL for the straight alternative fuel credit or activity code AM for the alternative fuel mixture credit). Once the taxpayer is registered, he may file amended returns and claim the credit for any tax years that are still open.

Feel free to call or email me if you have any questions.