The oil industry gets about $4 billion in tax subsidies. Ethanol is not subsidized.

american coalition for ethanol

Three main tax preferences for oil

Intangible drilling costs
Account for roughly 70-85% of the cost of extracting natural resources and the value of IDCs can be expensed immediately to offset taxable income

Percentage depletion
Allows oil producers to automatically deduct 15% of gross income

Manufacturing deduction
Oil companies can reduce their taxable income by up to 6% of manufacturing deductions, limited to 50% of the firms' wages that it pays employees

OIL SUBSIDY	2016 subsidy total (millions USD)
Expensing of intangible drilling costs	$1,629
Deduction of tertiary injectants	$10
Exception to passive loss limitation for working interests in oil and natural gas	$19
Percentage depletion for oil and natural gas cut	$966
Domestic manufacturing deduction for fossil fuels, annual	$1,049
Two year amortization period for geological & geophysical expenditures, annual cost	$288
Total	$3,961

ETHANOL SUBSIDY	
Total	$0

Sources: Energy Information Administration, 2017. OECD, "United States Self Review of Fossil Fuel," 2015.

EPA and Congress have yet to allow the year-round sale of E15 in the U.S., yet look at all the favors that have been done for oil refiners:

Oil To-dos	Ethanol To-dos
☒ Overturn ban on oil exports	❑ Allow the year-round sale of E15 (Reid vapor pressure relief)
☒ Approve the Keystone XL Pipeline	
☒ Approve the Dakota Access Pipeline	
☒ Back out of the Paris Climate Agreement	
☒ Open portions of ANWR	
☒ Lift offshore oil bans	
☒ Grant certain small refiners exemptions from RFS compliance	
☒ Waive approximately half of the RFS compliance obligations for Philadelphia Energy Solutions refinery	