

# Routing Slip

To	Symbol	Room	Action Code	Initial/Date

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> 1. Per our conversation<br><input type="checkbox"/> 2. As requested<br><input type="checkbox"/> 3. Approval<br><input type="checkbox"/> 4. Comments<br><input type="checkbox"/> 5. Information<br><input type="checkbox"/> 6. Corrections | <input type="checkbox"/> 7. Signature<br><input type="checkbox"/> 8. Initials<br><input type="checkbox"/> 9. Note and return<br><input type="checkbox"/> 10. Necessary action<br><input type="checkbox"/> 11. See me<br><input type="checkbox"/> 12. Call me<br><input type="checkbox"/> 13. File | <input type="checkbox"/> 14. Prepare reply for signature of _____<br><br><input type="checkbox"/> 15. Please answer by _____ |
|--|---|--|

Remarks

From	Phone	Room No.
Date		

# Project File Checksheet

2008 Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit

Action No.	Item	Oracle ✓	Initials or N/A	Date
<b>First Draft</b>				
1	Deferred item(s) considered			
2	Project file/R-set sent to review			
3	Project file/R-set returned to section			
<b>First Circulation</b>				
4	All review comments considered			
5	Graphics/R-set sent to Publishing			
6	Electronic file updated, spell checked and checked for completeness			
7	Composed pages/R-set proofread: ' 100% ' Changes only Proofreader:			
8	Proofreading changes put on electronic file and checked for spelling and completeness			
9	Circulation draft sent to reviewer/section chief			
10	Circulation email sent			
<b>Early Release of Form</b>				
11	Circulation comments considered			
12	Proofread 100% Proofreader:			
13	Early release draft emailed to Publishing			
14	Verified posting to website			
<b>OK-to-Print</b>				
15	All comments considered			
16	Reference checks completed			
17	Math verified			
18	Pub. 553 article(s) prepared			
19	Project file/electronic file updated with changes			
20	Spell checked/checked for completeness			
21	Composed pages/R-set proofread: ' 100% ' Changes only Proofreader:			
22	Approved by TLS; sent to section chief			
23	Approved by section chief, sent to reviewer			
24	Approved by reviewer, sent to branch			
25	Approved by branch, sent to TPCC Chair			
26	Approved by TPCC Chair (OMB), sent to TLS			
27	Electronic file updated with final comments, spell checked and checked for completeness			
28	Composed pages/R-set proofread: ' 100% ' Changes only Proofreader:			
<b>Release</b>				
29	Released to Publishing (OK-To-Print)			

## 2008 Form 8835 Major Changes

### On the Form

f1] On lines 1 (section A) and 1 (section B) the factor used to calculate the credit for kilowatt-hours of electricity produced and sold is adjusted for inflation and changed to 0.021 (Notice 2008-48; IRC sec. 45(b)(2); IRC sec.45(e)(2)).

f2] On line 6 (section B) the factor used to calculate the credit for tons of refined coal produced and sold is adjusted for inflation and changed to \$6.061 (Notice 2008-48; IRC sec. 45(e)(8)(C) and (A); IRC sec. 45(b)(2); IRC sec.45(e)(2)).

f4] On line 9 (section B) the factor used to calculate the credit for tons of Indian coal produced and sold is adjusted for inflation and changed to \$1.589 (Notice 2008-48; IRC sec. 45(e)(10)(B) ; IRC sec. 45(b)(2); IRC sec.45(e)(2)).

f5] In addition to the usual places, the year is updated on lines 20, 21, and 22.

f6] Line 29a is rewritten as "Personal credits from Form 1040 or 1040NR (see instructions)" because the 2008 Form 1040 and 1040NR WRNs indicate the line references are changed. This new language eliminates the need to conform to future Forms 1040 and 1040NR WRNs that change the line references.

f7] The reference to Form 5735 is removed from line 29c because the American Samoan economic development credit is expired for tax years beginning in 2008 and has no carryforward provision.  
PL 109-432 sec.119(d)

f8] On line 34c, the Form 5884 line reference is changed to line 23 to conform to the 2008 Form 5884 WRN.

f9] Reserved for line 34d: The Form 6478 line reference is changed to conform to its 2<sup>nd</sup> 2008 WRN.

f10] On line 36 the Form 1040 and 1040NR line references are changed to line 54 and line 49, respectively, to conform to the 2008 Form 1040 and 1040NR WRNs..

### In the Instructions

1] The **What's New** area is removed.

2] (page 3, top of the first column) In the **Note**, the year is updated, and the factor used to calculate the credit for kilowatt-hours of electricity produced and sold is adjusted for inflation and changed to **2.1** cents.

Similarly the factor used to calculate the credit for tons of refined coal produced and sold is adjusted for inflation and changed to **\$6.061**, and for tons of Indian coal produced and sold the new factor is **\$1.589**.

These revisions are repeated in the 3<sup>rd</sup> column of page 3, in the instructions for lines **1 and 6**.

4] **Line 27, Section B:** the reference to Schedule I (Form 1041) is updated as the schedule is a separate form for 2008, according to the 2008 Form 1041 WRN.

5] **Line 29a, Section B,** instructions are added to the Part II instructions to account for the changes shown in item f6 above.

6] **Line 29c, Section B** instructions are changed to account for the changes shown in item f7 above.