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**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Attachment
Sequence No. **95**

Name(s) shown on return

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004

1	Kilowatt-hours produced and sold (see instructions)	×	0.021	1	
2	Phaseout adjustment (see instructions)	\$	×	2	
3	Credit before reduction. Subtract line 2 from line 1			3	
Reduction for government grants, subsidized financing, and other credits:					
4	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)			4	
5	Total of additions to the capital account for the project for this and all prior tax years			5	
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places			6	
7	Multiply line 3 by line 6			7	
8	Subtract line 7 from line 3			8	
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts			9	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1f			10	
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)			11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1f			12	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (after October 2, 2008, for electricity produced from marine and hydrokinetic renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

Electricity produced at qualified facilities using wind, closed-loop biomass, geothermal, and solar					
13	Kilowatt-hours produced and sold (see instructions)	×	0.021	13	
Electricity produced at qualified facilities from open-loop biomass, small irrigation power, landfill gas, trash, hydropower, and for electricity produced and sold after October 3, 2008, from marine and hydrokinetic renewables					
14	Kilowatt-hours produced and sold (see instructions)	×	.01	14	
15	Add lines 13 and 14			15	
16	Phaseout adjustment (see instructions)	\$	×	16	
17	Subtract line 16 from line 15			17	
Refined coal produced at a qualified refined coal production facility					
18	Tons produced and sold (see instructions)	×	\$6.061	18	
19	Phaseout adjustment (see instructions)	\$	×	19	
20	Subtract line 19 from line 18			20	
Steel industry fuel produced at a qualified refined coal production facility					
21	Barrel-of-oil equivalents produced and sold after September 30, 2008	×	\$2.00	21	
Indian coal produced at a qualified Indian coal production facility					
22	Tons produced and sold (see instructions)	×	\$1.589	22	
23	Credit before reduction. Add lines 17, 20, 21, and 22			23	
Reduction for government grants, subsidized financing, and other credits:					
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)			24	
25	Total of additions to the capital account for the project for this and all prior tax years			25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places			26	
27	Multiply line 23 by the lesser of 1/2 or line 26			27	
28	Subtract line 27 from line 23			28	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts			29	
30	Add lines 28 and 29. Partnerships and S corporations, report this amount on Schedule K; all others continue to line 31			30	
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions)			31	
32	Subtract line 31 from line 30			32	

33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2008 from a passive activity (see instructions)	33		
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2008.	34		
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2009 (see instructions)	35		
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; all others, report this amount on Form 3800, line 29e	36		
37	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	37		
38	Cooperatives, estates, and trusts. Subtract line 37 from line 36. Report this amount on Form 3800, line 29e	38		

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11/26/2008