

Tax Forms & Publications Work Request Notification

Title:

Tax Year:

Processing Year:

Route to:

Approved:

Date:

Section Chief:		
Reviewer:		
Review Chief:		
Branch Chief:		
Senior Technical Advisor: Bob Erickson		
Initiator (Tax Law Specialist):		

The information in this document can be used to develop any necessary Work Requests.

This notification is for changes due to:

Legislation or Chief Counsel guidance:

A Program change initiated by:

The major changes are as follows:

We may need to make further changes that would require a work request.

We do not anticipate the need for any further changes that would require a Work Request.

If you have any questions, please contact:

Name:

Name:

Title:

Title:

Symbols:

Symbols:

Phone:

Phone:

Email:

Email:

Room:

Room:

Nonconventional Source Fuel Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ See instructions.

~~2008~~ **2009**
Attachment
Sequence No. **146**

Name(s) shown on return _____

Identifying number _____

		2008	2009
1	Date the facility was placed in service _____	2010	
2	Barrel-of-oil equivalents		
3	Enter the product of \$3 multiplied by the inflation adjustment factor. See instructions		
4	Multiply line 2 by line 3		
5	Add columns (a) and (b) on line 4		5
6a	Reduction due to government monies and subsidized financing. Enter the total of government grants, proceeds of tax-exempt government obligations, and subsidized energy financing for the project for this and all prior tax years		6d
6b	Enter the total of additions to the capital account for the project for this and all prior tax years		
6c	Divide line 6a by line 6b. Show as a decimal to at least 4 places		
6d	Multiply line 5 by line 6c		7
7	Subtract line 6d from line 5		
8a	Reduction due to energy credit. Enter the total amount allowed under section 38 for this and all prior tax years by reason of the energy percentage with respect to the property used in the project		
8b	Enter the total amount recaptured with respect to the amount entered on line 8a under section 49(b) or 50(a) for this and any prior tax year, and under section 38 for any prior tax year		
8c	Subtract line 8b from line 8a. If zero or less, enter amount from line 7 on line 9 and go to line 10a		8c
9	Subtract line 8c from line 7		9
10a	Reduction due to enhanced oil recovery credit (Form 8830). Enter the total amount allowed for this and all prior tax years by reason of any enhanced oil recovery credit with respect to such project		
10b	Enter the total amount of enhanced oil recovery credit recapture with respect to the amount on line 10a for any prior tax year		
10c	Subtract line 10b from line 10a. If zero or less, enter the amount from line 9 on line 11 and go to line 12		10c
11	Subtract line 10c from line 9		11
12	Nonconventional source fuel credit from partnerships, S corporations, estates, and trusts		12
13	Add lines 11 and 12. Estates and trusts, go to line 14; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1o		13
14	Amount allocated to beneficiaries of the estate or trust (see instructions).		14
15	Estates and trusts: subtract line 14 from line 13. Report this amount on Form 3800, line 1o		15