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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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

▶ See separate instructions.

▶ Attach to your tax return.

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)	× 0.022	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

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) x Column (b)			
13	Electricity produced at qualified facilities using:					
a	Wind	13a	0.022			
b	Closed-loop biomass	13b	0.022			
c	Geothermal	13c	0.022			
d	Solar	13d	0.022			
e	Add column (c) of lines 13a through 13d and enter here			13e		
14	Electricity produced at qualified facilities using:					
a	Open-loop biomass	14a	0.011			
b	Small irrigation power	14b	0.011			
c	Landfill gas	14c	0.011			
d	Trash	14d	0.011			
e	Hydropower	14e	0.011			
f	Marine and hydrokinetic renewables	14f	0.011			
g	Add column (c) of lines 14a through 14f and enter here			14g		
15	Add lines 13e and 14g			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)			× \$6.27	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 (see instructions)			× \$2.87	21	
Indian coal produced at a qualified Indian coal production facility						
22	Tons produced and sold (see instructions)			× \$2.20	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 smaller 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 2010 from a passive activity (see instructions)	33	
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010	34	
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011 (see instructions)	35	
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	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. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	38	