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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.

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

**Electricity produced by qualified closed-loop biomass facility or qualified poultry waste facility:**

1	Kilowatt-hours produced and sold (see instructions) . . . . .	×	0.018	1		
2	Phaseout adjustment (see instructions) . . . . .	\$	×	2		
3	Credit for electricity produced by closed-loop biomass or poultry waste facility. Subtract line 2 from line 1 . . . . .			3		
<b>Electricity produced by qualified wind facility:</b>						
4	Kilowatt-hours produced and sold (see instructions) . . . . .	×	0.018	4		
5	Phaseout adjustment (see instructions) . . . . .	\$	×	5		
6	Credit for electricity produced by wind facility. Subtract line 5 from line 4 . . . . .			6		
7	Total credit before reduction. Add lines 3 and 6 . . . . .			7		

**Reduction for government grants, subsidized financing, and other credits:**

8	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years . . . . .			8		
9	Total of additions to the capital account for the project for this and all prior tax years . . . . .			9		
10	Divide line 8 by line 9. Show as a decimal carried to at least 4 places . . . . .			10		
11	Multiply line 7 by line 10 . . . . .			11		
12	Subtract line 11 from line 7 . . . . .			12		

13	Renewable electricity production credits from pass-through entities:	<b>If you are a—</b>	<b>Then enter the credit(s) from—</b>			
		a Shareholder . . . . .	Schedule K-1 (Form 1120S), box 13, code G, H, or V . . . . .	}	13	
		b Partner . . . . .	Schedule K-1 (Form 1065), box 15, code G, H, or U . . . . .			
		c Beneficiary . . . . .	Schedule K-1 (Form 1041), line 14 . . . . .			
14	<b>Current year credit.</b> Add lines 12 and 13 . . . . .			14		

**Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)**

15	Regular tax before credits:					
	• Individuals. Enter the amount from Form 1040, line 43 . . . . .	}		15		
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .					
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .					
16	Alternative minimum tax:					
	• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}		16		
	• Corporations. Enter the amount from Form 4626, line 14 . . . . .					
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .					
17	Add lines 15 and 16 . . . . .			17		
18a	Foreign tax credit . . . . .		18a			
b	Credits from Form 1040, lines 46 through 49 and 51 through 53 . . . . .		18b			
c	Possessions tax credit (Form 5735, line 17 or 27) . . . . .		18c			
d	Credit for fuel from a nonconventional source . . . . .		18d			
e	Qualified electric vehicle credit (Form 8834, line 20) . . . . .		18e			
f	Add lines 18a through 18e. . . . .			18f		
19	Net income tax. Subtract line 18f from line 17. If zero, skip lines 20 through 23 and enter -0- on line 24 . . . . .			19		
20	Net regular tax. Subtract line 18f from line 15. If zero or less, enter -0- . . . . .		20			
21	Enter 25% (.25) of the excess, if any, of line 20 over \$25,000 (see instructions) . . . . .		21			
22	Tentative minimum tax (see instructions):					
	• Individuals. Enter the amount from Form 6251, line 33 . . . . .	}	22			
	• Corporations. Enter the amount from Form 4626, line 12 . . . . .					
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .					
23	Enter the greater of line 21 or line 22 . . . . .			23		
24	Subtract line 23 from line 19. If zero or less, enter -0- . . . . .			24		
25	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 14 or line 24 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 24 is smaller than line 14, see instructions . . . . .			25		