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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.

Nonconventional Source Fuel Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **See instructions.**

Name(s) shown on return _____ Identifying number _____

	(a) Qualified coke and coke gas sold after 12/31/2007 and before 1/1/2009	(b) Qualified coke and coke gas sold after 12/31/2008		
1 Date the facility was placed in service _____				
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	6a			
	6b			
	6c			
b Enter the total of additions to the capital account for the project for this and all prior tax years				
c Divide line 6a by line 6b. Show as a decimal to at least 4 places				
d Multiply line 5 by line 6c			6d	
7 Subtract line 6d from line 5			7	
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	8a			
	8b			
b 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				
c 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	10a			
	10b			
b Enter the total amount of enhanced oil recovery credit recapture with respect to the amount on line 10a for any prior tax year				
c 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 1p			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 1p			15	