

Nonconventional Source Fuel Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8907 and its instructions is at www.irs.gov/form8907.**

Attachment
Sequence No. **146**

Name(s) shown on return

Identifying number

		(a) Qualified coke and coke gas sold in calendar year 2013	(b) Reserved (see What's New in the instructions)
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	6d
b	Enter the total of additions to the capital account for the project for this and all prior tax years	6b	
c	Divide line 6a by line 6b. Show as a decimal to at least 4 places	6c	
d	Multiply line 5 by line 6c		
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	8c
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	8b	
c	Subtract line 8b from line 8a. If zero or less, enter -0-		
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	10c
b	Enter the total amount of enhanced oil recovery credit recapture with respect to the amount on line 10a for any prior tax year	10b	
c	Subtract line 10b from line 10a. If zero or less, enter -0-		
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, stop here and report this amount on Schedule K. All others, stop here and 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