

For the calendar year 2010 or  
fiscal year beginning MM,DD,YYYY and ending MM,DD,YYYY.

Attach this completed form and the Certification of Qualification from the Department of Commerce to your return.

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X, or 165	Social security number or employer identification number
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**Part I Listing of Post-Approved Renewable Energy Operations and Apportioned Credit Amount**

List renewable energy operations for which you are entitled to claim a credit during this taxable year.  
If you have more than two operations, attach additional schedules. See instructions.

(a) Department of Commerce Post-Approval Information			(b)	
(a)1 Allocation Year	(a)2 Post-Approval Date	(a)3 Post-Approval Number	Apportioned Credit Amount	
1				00
2				00
3	Aggregate total from all additional schedules.....			00
4	Total - add lines 1 through 3.....			00

**Part II S Corporation Credit Election and Shareholder's Share of Credit**

5 The S corporation has made an irrevocable election for the taxable year ending \_\_\_\_\_ to:  
(CHECK ONLY ONE BOX)

Claim the credit for renewable energy industry as shown on Part I, line 4 (for the taxable year mentioned above);

OR

Pass the credit for renewable energy industry as shown on Part I, line 4 (for the taxable year mentioned above) through to its shareholders.

\_\_\_\_\_  
Signature Title Date

If passing the credit through to the shareholders, complete lines 6 through 8 separately for each shareholder.  
Furnish each shareholder with a copy of the completed Form 342.

6 Name of shareholder \_\_\_\_\_

7 Shareholder's TIN \_\_\_\_\_

8 Shareholder's share of the apportioned credit for renewable energy industry from Part I, line 4 ..... 

8		00
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**Part III Partner's Share of Credit**

Complete lines 9 through 11 separately for each partner.  
 Furnish each partner with a copy of the completed Form 342.

- 9 Name of partner \_\_\_\_\_
- 10 Partner's TIN \_\_\_\_\_
- 11 Partner's share of the apportioned credit for renewable energy industry from Part I, line 4 ..... 

11		00
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**Part IV Total Apportioned Credit Claimed This Taxable Year**

- 12 Total apportioned credit for renewable energy industry.  
 Individuals, corporations, or S corporations - *enter the amount from Part I, line 4.*  
 S corporation shareholders - *enter the amount from Part II, line 8.*  
 Partners of a partnership - *enter the amount from Part III, line 11*  
 Corporations - *also enter this amount on Form 120, line 25; or Form 120A, line 17; or Form 120X, line 25.*  
 S corporations - *also enter this amount on Form 120S, line 21.*  
 Individuals - *also enter this amount on Form 140, line 36; or Form 140NR, line 36; or Form 140PY, line 38; or Form 140X, line 40(c).....*

12		00
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