

Include with your return.

For the calendar year 2014 or fiscal year beginning [M,M|D,D|2,0,1,4] and ending [M,M|D,D|2,0,Y,Y].

Name as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X, or 165 Social Security or Employer Identification Number

Part 1 Current Taxable Year's Credit Calculation

Table with 14 rows for credit calculation. Columns include line number, description, and numerical values. Line 14 is the final credit amount.

Part 2 S Corporation Credit Election and Shareholder's Share of Credit

- 15 The S corporation has made an irrevocable election for the taxable year ending [M,M|D,D|Y,Y,Y,Y] to (check only one box):
- Claim the solar liquid fuel credit as shown on Part 1, line 14 (for the taxable year mentioned above); OR
- Pass the solar liquid fuel credit as shown on Part 1, line 14 (for the taxable year mentioned above) through to its shareholders.

Signature Title Date

If passing the credit through to the shareholders, complete lines 16 through 18 separately for each shareholder. Furnish each shareholder with a copy of Form 344.

16 Name of shareholder:
17 Shareholder's TIN:
18 Shareholder's share of the amount on Part 1, line 14

Part 3 Partner's Share of Credit

Complete lines 19 through 21 separately for each partner. Furnish each partner with a copy of Form 344.

19 Name of partner:
20 Partner's TIN:
21 Partner's share of the amount on Part 1, line 14

Part 4 Total Available Credit

22 Current year's credit:
- Individuals, corporations, exempt organizations with UBTI, or S corporations: Enter the amount from Part 1, line 14.
- S corporation shareholders: Enter the amount from Part 2, line 18.
- Partners of a partnership: Enter the amount from Part 3, line 21