

Name as Shown on Form 3800N

Social Security Number or Nebraska Identification Number

1 Enter total kilowatt-hours of electricity generated by a qualifying new zero-emission facility (see instructions) . . . . .	<b>1</b>	
2 Nebraska Renewable Energy Tax Credit. Multiply line 1 by \$0.001 . . . . .	<b>2</b>	
<b>USE OF THE CREDIT</b>		
3 Amount of credit from line 2 used to reduce Nebraska income tax liability. Enter here and on line 15, Form 3800N. . . . .	<b>3</b>	
4 Amount of credit from line 2 to be used for claiming refunds of Nebraska sales and use taxes paid by the producer of electricity generated by a qualifying zero-emission facility . . . . .	<b>4</b>	
5 Add line 3 and line 4. This amount cannot be greater than the amount on line 2 . . . . .	<b>5</b>	

**INSTRUCTIONS**

**WHO MAY FILE.** Any producer of electricity generated by a new zero-emission facility located in Nebraska is eligible for a tax credit for electricity generated at the facility on or after July 14, 2006 and before January 1, 2018. To qualify, the facility must utilize eligible renewable resources (wind, moving water, solar, geothermal, fuel cell, methane gas, or photovoltaic technology) as its fuel source, and its operation must result in no pollution or emissions that are or may be harmful to the environment as certified by the Nebraska Department of Environmental Quality (DEQ). For further information, please contact DEQ at (402) 471-2186. Attach certification from DEQ.

**Note:** The total amount of credits that may be used by all taxpayers is limited to \$750,000. The credits will be allowed in the order in which the tax return claiming a renewable energy tax credit is filed. In addition, the credit cannot be claimed by a producer who received a sales tax exemption under Neb. Rev. Stat. §77-2704.57 (C-BED project) for the same new zero-emission facility.

**WHEN AND WHERE TO FILE.** This credit computation worksheet must be completed and attached to the Nebraska Incentives Credit Computation, Form 3800N. Also attach certification from DEQ.

**SPECIFIC INSTRUCTIONS**

**LINE 1.** Enter the total kilowatt-hours of electricity generated by a qualifying zero-emission facility on or after January 1, 2008 and before January 1, 2009. Do not enter any kilowatt-hours for which a renewable energy tax credit has previously been claimed.

**LINE 3.** Enter the amount of the credit from Line 2 which is being used to reduce the taxpayer's Nebraska income tax liability. This amount must also be entered on line 15, Nebraska Incentives Credit Computation, Form 3800N. Attach a copy of this worksheet and the certification from DEQ to Form 3800N.

**LINE 4.** The credit may be claimed as a refund of **state** sales and use taxes paid, either directly or indirectly, by the producer. Claims may be filed quarterly for electricity generated during the previous quarter on or before the 20th day of the month following the end of the calendar quarter. A refund of state sales and use taxes paid shall be claimed on a properly completed Claim for Overpayment of Sales and Use Tax, Form 7. Attach a copy of this Form 3800N Worksheet to your Form 7.