

Indiana Department of Revenue
Coal Combustion Credit Application

FOR DEPARTMENT USE ONLY
Approval Amt.
Approved date

Indicate 12-month period covered for which coal combustion products were obtained and used: From To

A. Information section
Company Name
TID (Taxpayer Identification Number)
FID (Federal Identification Number)
Indiana Location Address
City
State
ZIP Code

B. Qualifying manufacturer
Note: A taxpayer that obtains a deduction under IC 6-11-44 may not obtain a credit under this chapter for the same taxable year.
A qualifying manufacturer is a taxpayer that obtains and uses coal combustion products for the manufacturing of recycled components as defined in IC 6-3.1-25.2-3 and is one of the following: (Check one)
1. A new business
2. An existing business that during a taxable year in which the taxpayer claims a credit under this chapter begins manufacturing recycled components
3. An existing business that during a taxable year in which the taxpayer claims a credit under this chapter increases acquisitions of coal combustion products by the amount determined in Section D
Increase of tons (enter amount from step 2, line 3 calculations) to qualify

C. Credit amount if you qualify for the credit under Section B1 or B2
1. For taxpayers qualifying for the credit under Section B(1) or B(2), the credit is equal to the number of tons of coal combustion products obtained and used in the taxable year multiplied by \$2.
Tons obtained & used
Multiplied by x \$2
Available credit

D. Calculations for existing business increasing coal combustion products acquisition
Step 1: Determine the total amount of coal combustion products obtained by the manufacturer for each of the three years prior to the period for which you are requesting credit. Enter the largest amount on line 1, step 2.
Year Product Obtained (tons)
Step 2: Determine the product of the step 1 amount multiplied by one-tenth (.10):
1. Amount from step 1
2. Multiplied by X .10
3. Product (tons)
4. Add lines 1 and 3
(Enter total on line 2, step 3)
Stop. If the amount on line 4 is greater than the amount purchased for the credit year, you do not qualify for a credit.
Continue on Back



# CCP-100

Step 3: For taxpayers qualifying for the credit under Section B(3), the credit is equal to the difference between the number of tons of coal combustion products obtained and used by the manufacturer in the taxable year and the amount entered in step 2 of Section D line 1, multiplied by \$2.

1. Tons obtained & used	_____
2. Subtract step 2	_____
3. Subtotal	_____
4. Multiplied by	x _____ \$2
5. Available credit	_____

## E. Use of credit(s)

Indicate how you anticipate using this credit:

- Corporate Income Tax                       Partnership Return                       Individual Income Tax (Sole Proprietor)

**Note:** If the credit is being claimed by a shareholder, partner, or member of a pass-through entity, you must attach a list providing the name, SSN/FID, and percentage of the pass-through entity's distributive income to which the shareholder, partner, or member is entitled.

## F. Signature

Under penalties of perjury, I declare I have examined this return, including all accompanying attachments, and to the best of my knowledge and belief it is true, correct, and complete.

\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Application can be faxed to (317) 615-2697

or mailed to: Indiana Department of Revenue  
Tax Administration  
P.O. Box 6197  
Indianapolis, IN 46204

If you have questions, please call (317) 232-2339.



Effective Jan. 1, 2005, Indiana Code 6-3.1-25.2 was enacted providing a Coal Combustion Product Credit to manufacturers with a facility located in Indiana who obtain and use "coal combustion products" for the manufacturing of recycled components. The maximum amount of credit available per state fiscal year is \$2 million.

### Condition for Obtaining a Credit

A taxpayer that obtains a deduction under IC 6-1.1-44 may not obtain a credit under this chapter for the same taxable year.

### Who May Apply for This Credit?

A taxpayer with an Indiana location that obtains and uses coal combustion products for the manufacturing of recycled components and is one of the following:

- A. A new business;
- B. An existing business that begins manufacturing recycled components; or
- C. An existing business that increases its acquisitions of coal combustion products by one-tenth for the manufacturing of recycled components.

### How Often Can I File an Application for Credit?

A claim for credit may be filed on an annual basis. Credits will be approved by the Department until the maximum amount of credit for each category is reached.

A manufacturer with a location in Indiana may claim this credit in each of 10 consecutive years beginning with the taxable year in which the manufacturer first claims the credit under this chapter.

### Section A - Information

1. Type or print the applicant's name and location address.
2. Enter the applicant's Indiana taxpayer ID number (TID).
3. Enter the applicant's federal ID number (FID).

### Section B - Qualifying Manufacturer

Indicate if you qualify as a new business, an existing business that begins manufacturing recycled components, or an existing business that increases acquisitions of coal combustion products.

### Section C - Credit Amount

For taxpayers qualifying under Section B (1) or B (2), multiply the number of tons obtained and used in the taxable year by \$2.

### Section D - Calculation

Complete the Section D calculation **ONLY** if you qualify for this credit as an existing business B(3) that increases your coal combustion product acquisitions in the taxable year by one-tenth.

### Section E - Use of Credit

Please indicate how you anticipate using the credit by checking the appropriate box(es).

**Note:** If the credit is being claimed by a shareholder, partner, or member of a pass-through entity, you must attach a list providing the name, SSN/FID, and percentage of the pass-through entity's distributive income to which the shareholder, partner, or member is entitled.

### Section F - Signature

The credit application must be signed by the taxpayer or an authorized agent. If necessary, a properly executed Power of Attorney form must accompany the application.

### How Soon Will I Receive My Credit Approval?

Applications will be reviewed in the order in which they are received. Processing time will vary depending on the number of applications received. Incomplete applications will be delayed until the Department is able to obtain the required information.

### Where Do I Send My Coal Combustion Credit Application?

Applications can be faxed to (317) 615-2697 or mailed to:

Indiana Department of Revenue  
Tax Administration  
P.O. Box 6197  
Indianapolis, IN 46204

### Where Can I Claim This Credit?

The Coal Combustion Credit can be applied against state income tax liability. A copy of the approved CCP-100 must be attached to the tax return; otherwise, the credit will be disallowed. Please see the instructions for your tax returns to determine where the credit should be entered on the various tax forms.

### What If I Do Not Use All of My Credit?

If the amount of credit determined for a taxable year exceeds the manufacturer's state tax liability for the taxable year, the manufacturer may not carry over the excess to following years. A taxpayer is not entitled to a carryback or refund of any unused credit.

### Contact Us

If you have questions, please call the Department at (317) 232-2339.

