

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. Multiply by	_____ \$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) 233-3064

or mail form to: Indiana Department of Revenue
 Coal Combustion Credit, Room N203
 100 North Senate Avenue
 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 \$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 the 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 we are able to obtain the required information.

Where Do I Send My Coal Combustion Credit Application?

Applications can be faxed to (317) 233-3064 or mailed to:

Indiana Department of Revenue
Coal Combustion Credit
100 North Senate Avenue, Room N203
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 or 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.