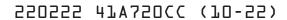




## **COAL CONVERSION TAX CREDIT**

2022

>	Attach to Form 720 or 720U.							KRS 141	.041
Na	ame of Corporation		Federal Identi	ification Number		Kentucky Corpo	ratior	n/LLET Account Num	ber
					<u> —                                   </u>				
Lo	cation of coal conversion facility (street, city, coun	ity, state)							
	(If more	e than one facility, o	complete a separate	Schedule CC f	or eac	h.)			
US	E OF UNIT—To qualify, the facility mus	st: (check appropri	ate box)						
	☐ Generate steam or hot water for sp☐ Provide direct heat for industrial pr	-	aterials processing.						
TYI	PE OF CONVERSION FOR WHICH C	REDIT IS CLAIME	<b>D</b> —To qualify, the fa	acility must have	e: (che	ck appropria	te bo	ox)	
□ A Replaced a non-coal burning facility with a coal-burning facility.* Date Completed/ □ B Installed an additional facility capable of burning coal.* Date Completed/ □ C Converted a non-coal facility to a coal facility.* Date Completed/ □ D Substituted coal for other fuels in multi-fuel facility. Enter the calendar year used as base year Complete Parts I and III below.						 	_/		
in	ttach a statement describing in detail the use after replacement, addition, or corest I—SCHEDULE OF KENTUCKY COAL (	nversion. Complete	e Parts I and II below	V.		ion must comp	loto		
PAF	RI I—SCHEDULE OF RENTUCKY COAL	Coar Subject to Tax	A	B	rporau	C C	iete.	D	
	Supplier	Supplier's Coal Severance ID Number	Number of Tons Used	Purchase Price of Tons Used		Transportatio Expense Included in E		Net Cost (B Minus C)	
(a)					00		00		00
(b)					00		00		00
(c)					00		00		00
(d)					00		00		00
(e)					00		00		00
(f)					00		00		00
	TOTALS				00		00		00
PAF	RT II—COMPUTATION FOR NEW COAL U	SERS (To be comple	eted by a corporation t	hat checked box A	A, B, or	C above.)			
1	Total from Part I, Column D						1		00
2	Credit Rate is 4.5%						2	x	045
3	Tax Credit: Multiply amount on line 1	by line 2					3		00
4	LLET Credit—Take appropriate amor						4		00
5	Corporation Income Tax Credit—Ta Schedule TCS, Part II, Column F						5		00







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PART III—COMPUTATION OF COAL SUBSTITUTION (To be completed by a corporation that checked box D on page 1.)

1 Base year	fuel	input.
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Fuel	Unit	A Number of Units Used	B Million BTUs/Unit (Avg.)	C Million BTUs/Fuel	D Percent of BTUs Used*			
(a) Kentucky Coal	Tons		x	=				
(b) Non-Kentucky Coal	Tons		x	=				
(c) Natural Gas	MCF	;	x	=				
(d) Crude Oil	Bbls.	;	x	=				
(e) Fuel Oil	Gals.		x	=				
(f) Other:		;	x	=				
(g) TOTAL of (c), (d), (e), and (f)								
(h) TOTAL of (a), (b), (c), (d), (e),	and (f)				100%			
*Compute percentages by dividing amounts in Column C, lines (a) through (f), by amount in Column C, line (h).								

## 2 Tax year fuel input.

	Fuel	Unit	A Number of Units Used		B Million BTUs/Unit (Avg.)		C Million BTUs/Fuel		D Percent of BTUs Used*
(a)	Kentucky Coal	Tons		Х		= .		_	
(b)	Non-Kentucky Coal	Tons		х		=		_	
(c)	Natural Gas	MCF		х		=		_	
(d)	Crude Oil	Bbls.		х		=		_	
(e)	Fuel Oil	Gals.		х		=		_	
(f)	Other:			х		=		_	
(g)	TOTAL of (c), (d), (e), and (f)							_	
(h)	TOTAL of (a), (b), (c), (d), (e), and	(f)						_	100%
*Cc	impute percentages by dividing am	ounts in Column	C lines (a) thro	nuah i	(f) by amount in	. Colu	mn C line (h)		

\*Compute percentages by dividing amounts in Column C, lines (a) through (f), by amount in Column C, line (h).





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PART III—COMPUTATION OF COAL SUBSTITUTION (Continued) (To be completed by a corporation that checked box D on page 1.)

3	Enter percentage of BTUs produced by sources other than coal in base year (from line 1(g), Column D)	3	
4	Enter percentage of BTUs produced by sources other than coal in tax year (from line 2(g), Column D)	4	
5	Subtract line 4 from line 3. If there was no decrease in percentage of BTUs from sources other than coal from base year to tax year, then the corporation is not entitled to the coal credit	5	
6	Enter percentage of BTUs produced by Kentucky coal in tax year (from line 2(a), Column D)	6	
	Enter percentage of BTUs produced by Kentucky coal in the base year (from line 1(a), Column D)	7	
8	Subtract line 7 from line 6. If there was no increase in percentage of BTUs		
	from Kentucky coal from base year to tax year, then the corporation is not entitled to the coal credit	8	
9	Enter million BTUs input of Kentucky coal (from line 2(a), Column C)	9	
10	Compare percentages on lines 5 and 8, and enter the lesser percentage	10	
11	Multiply amount on line 9 by percentage on line 10. Enter result here	11	
12	Enter average million BTUs/unit (from line 2(a), Column B)	12	
	Divide line 11 by line 12. Enter result here	13	
14	Enter average purchase price per ton (total from Part I, Column D, divided by total from Part I, Column A)	14	00
15	Multiply line 13 by line 14. Enter result here	15	00
16	Credit rate is 4.5%	16	x .045
17	Tax Credit: Multiply amount on line 15 by line 16	17	00
18	<b>LLET Credit</b> —Take appropriate amount from line 17 above. Enter here and on Schedule TCS,  Part II, Column E	18	00
19	Corporation Income Tax Credit—Take appropriate amount from line 17 above. Enter here and on Schedule TCS, Part II, Column F	19	00

(NOTE: This credit cannot reduce the LLET below the \$175 minimum.)