



**2010 Alternative Energy System Credit**  
15-32-201, MCA

Your first name and initial	Last name	Your social security number <input type="text"/>
Spouse's first name and initial	Last name	Spouse's social security number

**Complete lines 1 through 4 if you are claiming an alternative energy system credit or carryforward.**

1. Enter here the physical address of your home where the alternative energy system is installed..... 1.	
2. Enter here the date the installation of your alternative energy system was completed ..... 2.	
3. Enter here the brand name and model number of the alternative energy system that you installed..... 3.	
4. Enter here the type of alternative energy system that you installed. For example: solar system, wind system, solid waste system, wood-burning stove, etc ..... 4.	

**RECOGNIZED NONFOSSIL FORM OF ENERGY GENERATION: Complete lines 5 through 10 if you installed an alternative energy system to provide heat for your principal dwelling in tax year 2010 that uses a recognized nonfossil form of energy generation. See the general instructions for the definition of a recognized nonfossil form of energy generation.**

5. Enter the cost of the alternative energy system installed, including your installation cost. .... 5.					
6. Enter the amount of any grants received for your alternative energy system. .... 6.					
7. Subtract line 6 from line 5 and enter the result here..... 7.					
8. If the cost of the alternative energy system was paid only by you, enter the smaller of the amount on line 7 or \$500. <b>This is your Alternative Energy System credit.</b> Enter here and on Form 2, Schedule V or Form 2M, Schedule II. .... 8.					
9. If the cost of the alternative energy system was paid by both you and your spouse and your filing status is married filing jointly, enter here the smaller of the amount on line 7 or \$1,000. <b>This is your Alternative Energy System credit.</b> Enter here and on Form 2, Schedule V or Form 2M, Schedule II. .... 9.					
10. If the cost of the alternative energy system was paid by both you and your spouse and your filing status is married filing separately, enter here the smaller of the amount on line 7 or \$500 for each spouse. Enter in columns A and B the amount allocated to each spouse. Neither spouse may claim more than \$500. The total of both spouses' credit on line 10 cannot exceed the amount on line 7. <b>This is the Alternative Energy System credit for you and your spouse.</b> Enter here and on Form 2, Schedule V or Form 2M, Schedule II..... 10.	<table border="1"> <tr> <td>Column A</td> <td>Column B</td> </tr> <tr> <td></td> <td></td> </tr> </table>	Column A	Column B		
Column A	Column B				



**LOW EMISSION WOOD OR BIOMASS COMBUSTION DEVICE: Complete lines 11 through 14 if you installed a low emission wood or biomass combustion device to provide heat for your principal dwelling in tax year 2010. See the general instructions for the definition of a low emission wood or biomass combustion device.**

11. Enter the cost of the combustion device, including your installation cost.....	11.					
12. If the cost of the device was paid only by you, enter the smaller of the amount on line 11 or \$500. <b>This is your Alternative Energy System credit.</b> Enter here and on Form 2, Schedule V or Form 2M, Schedule II.....	12.					
13. If the cost of the device was paid by both you and your spouse and your filing status is married filing jointly, enter here the smaller of the amount on line 11 or \$1,000. <b>This is your Alternative Energy System credit.</b> Enter here and on Form 2, Schedule V or Form 2M, Schedule II. ....	13.					
14. If the cost of the alternative energy system was paid by both you and your spouse and your filing status is married filing separately, enter here the smaller of the amount on line 11 or \$500 for each spouse. Enter in columns A and B the amount allocated to each spouse. Neither spouse may claim more than \$500. The total of both spouses' credit on line 14 cannot exceed the amount on line 13. <b>This is the Alternative Energy System credit for you and your spouse.</b> Enter here and on Form 2, Schedule V or Form 2M, Schedule II.....	14.	<table border="1"> <tr> <td>Column A</td> <td>Column B</td> </tr> <tr> <td></td> <td></td> </tr> </table>	Column A	Column B		
Column A	Column B					

**Carryforward of Alternative Energy System from a Prior Year**

Complete lines 15 through 17 only if you are carrying forward your unused alternative energy system credit from a prior year. Your credit may be carried forward up to four years.

15. Enter the amount of alternative energy system credit originally allowed.....	15.	
16. Enter the amount of your alternative energy system credit previously claimed. ....	16.	
17. Subtract line 16 from line 15 and enter the result here and on Form 2, Schedule V or Form 2M, Schedule II.....	17.	

When you file your Montana income tax return electronically, you represent that you have retained all documents required as a tax record and that you will provide a copy to the department upon request. If you file electronically, you do not need to mail this form to us unless we contact you for a copy.



## Form ENRG-B General Instructions

### What is a recognized nonfossil form of energy generation?

A recognized nonfossil form of energy generation means:

- a system that captures energy or converts energy sources into usable sources, including electricity, by using:
  - solar energy, including passive solar systems
  - wind
  - solid waste
  - the decomposition of organic waste
  - geothermal
  - fuel cells that do not require hydrocarbon fuel; or
- a system that produces electric power from biomass or solid wood wastes, or
- a small system that uses water power by means of an impoundment that is not over 20 acres in surface area.

### What is a low-emission wood or biomass combustion device?

A low-emission wood or biomass combustion device means:

- a wood-burning appliance that:
  - is certified by the U.S. environmental protection agency pursuant to 40 CFR 60.533, or
  - uses wood pellets as its primary source of fuel.
- an outdoor hydronic heater qualified for the phase 2 white tag under the U.S. Environmental Protection Agency Method 28 OWHH, or
- a masonry heater constructed or installed in compliance with the requirements for masonry heaters in the International Residential Code for One- and Two-Family Dwellings.

### Who qualifies for the alternative energy system credit?

The alternative energy systems credit is available only to Montana resident individuals who install a qualifying system or device in their principal dwelling.

### I have installed a wood burning stove in my principal dwelling this year but I am unable to claim the full amount of my credit because my income tax liability is less than \$500. Can I carry my unused credit forward?

Yes. You can carry forward any unused portion of your credit for four succeeding tax years.

Complete lines 15, 16 and 17 to determine the amount of

credit that can be carried forward. Your total credit reported in the year of installation and in subsequent years cannot exceed the maximum credit of \$500 per taxpayer for each installation.

### My spouse and I jointly own our principal dwelling. Can we both qualify for the alternative energy system credit?

If you both paid for the installation of any one alternative energy system and the total cost was \$1,000 or more, you can each claim up to \$500. If the cost of the system was less than \$1,000, you may allocate the credit between you and your spouse, but neither spouse can claim more than \$500.

### I made repairs to my alternative energy system this year. Am I entitled to claim this credit for the cost of my repairs?

No. Repairs to your existing alternative energy system are not installation costs that entitle you to an additional alternative energy system credit.

For example: In 2010, you replaced damaged solar panels that were installed in your principal home in 2007 and at which time you claimed an alternative energy system credit of \$500. You are not entitled to an additional \$500 credit for the repairs and replacement of parts to your existing solar system.

Please visit our website at [revenue.mt.gov](http://revenue.mt.gov) for additional information regarding energy-related tax relief options. The website includes information such as answers to frequently asked questions and links to other related sites.

**Questions?** Call us toll free (866) 859-2254 (in Helena, 444-6900) or TDD (406) 444-2830 for the hearing impaired.