			MONTANA ENRG-B	4
	Montana Department of REVENUE		Rev 05 19	
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7		2010 Alternative Energy System C	Prodit	8
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3				11.
Co	omplete lines 1 through 4 if y	ou are claiming an alternative energy system	credit or carryforward.	<u> </u>
1	. Enter the physical address of	f your home where the		
1	alternative energy system is		+++++++++++++++++++++++++++++++++++++++	
2			+++++++++++++++++++++++++++++++++++++++	+ 1
2	. Enter the date the installation system was completed	n of your alternative energy	+++++++++++++++++++++++++++++++++++++++	
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3	. Enter the brand name (if known the alternative approximation	_ '		
	the alternative energy system			- :
	. Enter the type of alternative of			1
	installed. For example: solar			
	waste system, wood-burning	stove, etc 4.		<u> </u>
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$^{+}$	ENERGY SYSTEM USING A LOW EMISSION WOOD OR BIOMASS COMBUSTION DEVICE: Complete lines	\Box
T	5b through 8b if you installed a low emission wood or biomass combustion device to provide heat for your	
	principal dwelling in tax year 2019. See the instructions for the definition of a low emission wood or biomass	
)	combustion device.	
П		
2	5b. Enter the cost of the system, including your installation cost	
3	6b. If you alone paid the total cost of the system, enter the smaller of the amount on line 5b or	
ı.	\$500 here. Enter the same amount on Form 2, Nonrefundable Credits Schedule, line 18.	
5	This is your alternative energy system credit.	
3		
7	7b. If both you and your spouse paid the cost of the system and your filing status is married filing	
3	jointly, enter the smaller of the amount on line 5b or \$1,000 here. Enter the same amount on	
)	Form 2, Nonrefundable Credits Schedule, line 18. This is your alternative energy system	
)	credit for you and your spouse7b.	
	8b. If both you and your spouse paid the cost of the system and your filing status Column A Column B	
)	is married filing separately, enter the smaller of the amount on line 5b or \$500	
	for each spouse here and on Form 2, Nonrefundable Credits Schedule, line 18.	
	Enter in columns A and B the amount allocated to each spouse. Neither spouse	
5	may claim more than \$500, and the total of both spouses' credit on line 8b	
;	cannot exceed the amount on line 5b. This is the alternative energy system	
,	credit as allocated for you and your spouse8b.	
3		
)	CARRYFORWARD OF ALTERNATIVE ENERGY SYSTEM FROM A PRIOR YEAR: Complete this section 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. However, the total credit reported in the year of installation and in subseque	nt
	years cannot exceed the maximum credit of \$500 per taxpayer for each installation. For example, you are a	
	single individual who purchased and installed an alternative energy system for \$4,000 in 2018. You took a \$50	n
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Form ENRG-B 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; or
- 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.

In 2019, I paid for an alternative energy system but installation wasn't complete until 2020. When can I take the credit?

You can claim the credit in 2020 when installation is complete and the system is first in service. You can include the amount paid in 2019 when calculating your credit for 2020.

I 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 the carryforward section on the form 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. For example, you are a single individual who purchased and installed an alternative energy system for \$4,000 in 2018. You took a \$500 alternative energy system credit on your 2018 tax return. You are not entitled to any additional credit for that installation in any tax year following 2018.

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 2019, you replaced damaged solar panels that were installed in your principal home in 2010, 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* 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.

Administrative Rules of Montana: 42.4.104 through 42.4.121

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.