

FORM <b>N-352</b> (Rev. 2020)	<b>RENEWABLE FUELS PRODUCTION TAX CREDIT</b>	TAX YEAR  <b>20</b>
Or fiscal year beginning _____, 20____, and ending _____, 20____		

ATTACH TO FORM N-11, N-15, N-20, N-30, N-35, N-40, OR N-70NP

Name(s) as shown on tax return	SSN or FEIN
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**Part I CREDIT CERTIFICATE**

ATTACH THE CREDIT CERTIFICATE ISSUED BY THE DEPARTMENT OF BUSINESS,  
ECONOMIC DEVELOPMENT & TOURISM (DBEDT)



**Part II COMPUTATION OF TAX CREDIT**

*Note: If you are only claiming your distributive share(s) of a tax credit distributed from a partnership, an S corporation, an estate, or a trust, skip line 1 and begin on line 2.*

<b>1</b> Total amount of certified tax credit allowed for the taxable year from the Credit Certificate issued to you by DBEDT.....	<b>1</b>	
<b>2</b> Flow through of renewable fuels production tax credit received from other entities, if any: <i>Check the applicable box below.</i> Enter the name and Federal Employer I.D. No. of Entity:		
a <input type="checkbox"/> Partner — enter the appropriate amount from Schedule K-1 (Form N-20) ..... b <input type="checkbox"/> S corporation shareholder — enter the appropriate amount from Schedule K-1 (Form N-35)..... c <input type="checkbox"/> Beneficiary — enter the appropriate amount from Schedule K-1 (Form N-40) ..... d <input type="checkbox"/> Patron — enter the amount from federal Form 1099-PATR.....	<b>2</b>	
<b>3 Total New Credit Claimed</b> — Add lines 1 and 2. Also enter this amount on Schedule CR in <b>Column (a)</b> of the appropriate line for this tax credit.....	<b>3</b>	
<i>Note: Pass-through entities, enter the amount from line 3 on the appropriate lines of your tax return and skip to Part III of this Form. For Form N-40 filers who are reporting the trust or estate's share, continue on to line 4.</i>		
<b>4</b> Carryover of unused renewable fuels production tax credit from prior year.....	<b>4</b>	
<b>5</b> Tentative current year renewable fuels production tax credit — Add lines 3 and 4.....	<b>5</b>	
<b>6 Adjusted Tax Liability</b> — Enter your adjusted income tax liability from the applicable Form N-11, N-15, N-30, N-40, or N-70NP.....	<b>6</b>	
<b>7</b> If you are claiming other nonrefundable tax credits, complete the worksheet on page 2 of the instructions and enter the total here. If you are not claiming other nonrefundable credits, enter zero.....	<b>7</b>	
<b>8</b> Line 6 minus line 7. This represents your remaining tax liability. If the result is zero or less, enter zero.....	<b>8</b>	
<b>9 Total Credit Applied</b> — Enter the smaller of line 5 or line 8, rounded to the nearest dollar. This is your renewable fuels production tax credit applied for the year. Also, enter this amount on Schedule CR in <b>Column (b)</b> of the appropriate line for this credit.....	<b>9</b>	
<b>10 Unused Credit to Carryover</b> — Line 5 minus line 9. This represents your unused credit available to carryforward to be used against tax liability in subsequent tax years until exhausted. If this amount is more than zero, also enter this on Schedule CR in <b>Column (c)</b> of the appropriate line for this tax credit.....	<b>10</b>	

*Flow-through entities allocating credit to their partners, shareholders or beneficiaries, complete the schedule in Part III on the back of this Form.*

**Part III FLOW-THROUGH ENTITIES ALLOCATING THE CREDIT TO THEIR PARTNERS, SHAREHOLDERS, OR BENEFICIARIES**

1. Tax credit allocated to partners, shareholders, or beneficiaries. Enter the amount from Part II, line 3..... \$ \_\_\_\_\_
2. Allocation of the tax credit to their partners, shareholders, or beneficiaries as follows (if more space is needed, attach additional sheet(s)):

(a) No.	(b) Name and Address of Partner, Shareholder, or Beneficiary	(c) Identifying No. of Partner, Shareholder, or Beneficiary	(d) Amount of Tax Credit Allocated
1	.....		
2	.....		
3	.....		
4	.....		
5	.....		
6	.....		
7	.....		
8	.....		
9	.....		
10	.....		
11	.....		
12	.....		
13	.....		
14	.....		
15	.....		
16	.....		
17	.....		
18	.....		
19	.....		
20	.....		
21	.....		
22	.....		
23	.....		
24	.....		

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|---|----------|--|
| 3. Total from additional sheet(s).....                                | <b>3</b> |  |
| 4. Total amounts allocated (Must equal Part III, line 1 above.) ..... | <b>4</b> |  |