

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Investment Credit

▶ **Attach to your tax return. See instructions.**

Name(s) shown on return

Identifying number

- 1** Rehabilitation credit (see instructions for requirements that must be met):
 - a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* ▶
 - b** Enter the date on which the 24- or 60-month measuring period begins . . . / . . . / . . . and ends . . . / . . . / . . .
 - c** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$
 - d** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1b above \$

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

e Pre-1936 buildings located in the Gulf Opportunity Zone	\$	× 13% (.13)	
f Other pre-1936 buildings	\$	× 10% (.10)	
g Certified historic structures located in the Gulf Opportunity Zone	\$	× 26% (.26)	
h Other certified historic structures	\$	× 20% (.20)	

For properties identified on lines 1g or 1h, complete lines 1i and 1j

 - i** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)
 - j** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / . . . / . . .
 - k** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)
- 2** Energy credit:
 - a** Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ × 10% (.10)
 - b** Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ × 30% (.30)

Qualified fuel cell property (see instructions):

 - c** Basis of property installed during the tax year \$ × 30% (.30)
 - d** Kilowatt capacity of property in **c** above . . . ▶ . . . × \$1,000
 - e** Enter the lesser of line 2c or 2d

Qualified microturbine property (see instructions):

 - f** Basis of property installed during the tax year \$ × 10% (.10)
 - g** Kilowatt capacity of property in **f** above . . . ▶ . . . × \$200
 - h** Enter the lesser of line 2f or 2g
 - i** Total. Add lines 2a, 2b, 2e, and 2h
- 3** Qualifying advanced coal project credit (see instructions):
 - a** Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year \$ × 20% (.20)
 - b** Basis of qualified investment in property other than in **a** above placed in service during the tax year \$ × 15% (.15)
 - c** Total. Add lines 3a and 3b
- 4** Qualifying gasification project credit (see instructions). Basis of qualified investment in property placed in service during the tax year \$ × 20% (.20)
- 5** Credit from cooperatives. Enter the unused investment credit from cooperatives
- 6** Add lines 1e through 1h, 1k, 2i, 3c, 4, and 5. Report this amount on the applicable line of Form 3800 (e.g., line 1a of the 2006 Form 3800)

1e						
1f						
1g						
1h						
1k						
2i						
3c						
4						
5						
6						