

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.

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

Name(s) shown on return

Identifying number

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
- 2 Address of lessor _____
- 3 Description of property _____
- 4 Amount for which you were treated as having acquired the property ▶ \$ _____

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, and Qualifying Gasification Project Credit

5 Energy credit:

a	Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ × 10% (.10)	5a		
b	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ _____ × 30% (.30)	5b		
Qualified fuel cell property (see instructions):				
c	Basis of property installed before October 4, 2008 \$ _____ × 30% (.30)	5c		
d	Kilowatt capacity of property in c above . . . ▶ _____ × \$1,000	5d		
e	Enter the lesser of line 5c or 5d	5e		
f	Basis of property installed after October 3, 2008 \$ _____ × 30% (.30)	5f		
g	Kilowatt capacity of property in f above . . . ▶ _____ × \$3,000	5g		
h	Enter the lesser of line 5f or 5g	5h		
Qualified microturbine property (see instructions):				
i	Basis of property installed during the tax year \$ _____ × 10% (.10)	5i		
j	Kilowatt capacity of property in i above . . . ▶ _____ × \$200	5j		
k	Enter the lesser of line 5i or 5j	5k		
Combined heat and power system property (see instructions):				
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.				
l	Basis of property installed after October 3, 2008 \$ _____ × 10% (.10)	5l		
m	If the electrical capacity of the property is measured in: <ul style="list-style-type: none"> ● Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. ● Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less 	5m		
n	Multiply line 5l by 5m	5n		
Qualified small wind energy property (see instructions):				
o	Basis of property installed after October 3, 2008 \$ _____ × 30% (.30)	5o		
p	Enter the smaller of line 5o or \$4,000	5p		
Geothermal heat pump systems (see instructions):				
q	Basis of property installed after October 3, 2008 \$ _____ × 10% (.10)	5q		
r	Total. Add lines 5a, 5b, 5e, 5h, 5k, 5n, 5p, and 5q	5r		

Part II Energy Credit (For Tax Years Beginning Before October 4, 2008), Qualifying Advanced Coal Project Credit, and Qualifying Gasification Project Credit (continued)

6 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 for projects described in section 48A(d)(3)(B)(i) . . . \$ × 20% (.20)	6a	
b	Basis of qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . \$ × 15% (.15)	6b	
c	Basis of qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . \$ × 30% (.30)	6c	
d	Total. Add lines 6a, 6b, and 6c	6d	
7 Qualifying gasification project credit (see instructions):			
a	Basis of qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that include equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ × 30% (.30)	7a	
b	Basis of qualified investment in property other than in a above placed in service during the tax year \$ × 20% (.20)	7b	
c	Total. Add lines 7a and 7b	7c	
8	Credit from cooperatives. Enter the unused investment credit from cooperatives	8	
9	Add lines 5r, 6d, 7c, and 8. Report this amount on Form 3800, line 1a	9	

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008)

10 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 <input type="checkbox"/>		
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 10b 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)	10e	
f	Pre-1936 buildings affected by a Midwestern disaster \$ × 13% (.13)	10f	
g	Other pre-1936 buildings \$ × 10% (.10)	10g	
h	Certified historic structures located in the Gulf Opportunity Zone \$ × 26% (.26)	10h	
i	Certified historic structures affected by a Midwestern disaster \$ × 26% (.26)	10i	
j	Other certified historic structures \$ × 20% (.20)	10j	
For properties identified on lines 10h, 10i, or 10j, complete lines 10k and 10l			
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)		
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /		
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	10m	

Part III Rehabilitation Credit (For Tax Years Beginning in 2008) and Energy Credit (For Tax Years Beginning After October 3, 2008) (continued)

11 Energy credit:			
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . \$ _____ × 10% (.10)	11a	
b	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) . . . \$ _____ × 30% (.30)	11b	
Qualified fuel cell property (see instructions):			
c	Basis of property installed during the tax year . . . \$ _____ × 30% (.30)	11c	
d	Kilowatt capacity of property in c above . . . ▶ _____ × \$3,000	11d	
e	Enter the lesser of line 11c or 11d	11e	
Qualified microturbine property (see instructions):			
f	Basis of property installed during the tax year \$ _____ × 10% (.10)	11f	
g	Kilowatt capacity of property in f above . . . ▶ _____ × \$200	11g	
h	Enter the lesser of line 11f or 11g	11h	
Combined heat and power system property (see instructions):			
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.			
i	Basis of property installed during the tax year \$ _____ × 10% (.10)	11i	
j	If the electrical capacity of the property is measured in:		
	• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less		
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	11j	
k	Multiply line 11i by 11j	11k	
Qualified small wind energy property (see instructions):			
l	Basis of property installed during the tax year \$ _____ × 30% (.30)	11l	
m	Enter the smaller of line 11l or \$4,000	11m	
Geothermal heat pump systems (see instructions):			
n	Basis of property installed during the tax year \$ _____ × 10% (.10)	11n	
o	Total. Add lines 11a, 11b, 11e, 11h, 11k, 11m, and 11n	11o	
12	Credit from cooperatives. Enter the unused investment credit from cooperatives (see instructions)	12	
13	Add lines 10e through 10j, 10m, 11o, and 12	13	
14	Rehabilitation and energy credits included on line 13 from passive activities	14	
15	Subtract line 14 from line 13	15	
16	Rehabilitation and energy credits allowed for 2008 from a passive activity	16	
17	Carryback of rehabilitation and energy credits from 2009	17	
18	Add lines 15 through 17. Report this amount on Form 3800, line 29a	18	