

Tax Forms & Publications Work Request Notification

Title:

Tax Year:

Processing Year:

Route to:

Approved:

Date:

Section Chief:		
Reviewer:		
Review Chief:		
Branch Chief:		
Senior Technical Advisor: Bob Erickson		
Initiator (Tax Law Specialist):		

The information in this document can be used to develop any necessary Work Requests.

This notification is for changes due to:

Legislation or Chief Counsel guidance:

A Program change initiated by:

The major changes are as follows:

We may need to make further changes that would require a work request.

We do not anticipate the need for any further changes that would require a Work Request.

If you have any questions, please contact:

Name:

Name:

Title:

Title:

Symbols:

Symbols:

Phone:

Phone:

Email:

Email:

Room:

Room:

Form **3468**

Investment Credit

OMB No. 1545-0155

2009

Attachment Sequence No. **52**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

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

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 Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

5 Qualifying advanced coal project credit (see instructions):			
a	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)	5a	
b	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)	5b	
c	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)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	
6 Qualifying gasification project credit (see instructions):			
a	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)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	
7 Qualifying advanced energy project credit (see instructions):			
	Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30)	7	(see instructions)
8	Credit from cooperatives. Enter the unused investment credit from cooperatives	8	
9	Add lines 5d, 6c, 7 and 8. Report this amount on Form 3800, line 1a	9	

after Feb-
ruary
17,
2009

(see instructions)

Part III Rehabilitation Credit and Energy Credit

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"/>		applicable
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	

dates

Part III Rehabilitation Credit and Energy Credit (continued)

10i	Certified historic structures affected by a Midwestern disaster	\$	× 26% (.26)	10i	
10j	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)				
11	Energy credit:				
a	Basis of property using geothermal energy placed in service during the tax year (see instructions)				
b	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions)				
c	Qualified fuel cell property (see instructions):				
d	Basis of property installed during the tax year				
e	Kilowatt capacity of property in e above				
f	Enter the lesser of line 11f or 11g				
g	Qualified microturbine property (see instructions):				
h	Basis of property installed during the tax year				
i	Kilowatt capacity of property in h above				
j	Enter the lesser of line 11i or 11j				
Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.					
k	Basis of property installed during the tax year				
l	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					
m	Multiply line 11k by 11l				
n	Qualified small wind energy property (see instructions):				
o	Basis of property installed during the tax year				
p	Geothermal heat pump systems (see instructions):				
q	Basis of property installed during the tax year				
r	Qualified investment credit facility property (see instructions):				
s	Basis of property installed during the tax year				
t	Total. Add lines 11a, 11b, 11e, 11h, 11k, 11l, 11m, and 11n				
12	Credit from cooperatives. Enter the unused investment credit from cooperatives (see instructions)				
13	Add lines 10e through 10j, 10m, 11e, and 12				
14	Rehabilitation and energy credits included on line 13 from passive activities				
15	Subtract line 14 from line 13				
16	Rehabilitation and energy credits allowed for 2009 from a passive activity				
17	Carryforward of the rehabilitation credit that originated after 2007 and the energy credit that originated in a tax year that began after October 3, 2008 (see instructions)				
18	Carryback of rehabilitation and energy credits from 2010				
19	Add lines 15 through 18. Report this amount on Form 3800, line 29a				

Insert attachment C

and solar energy (acquired before January 1, 2006, or the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006)

that was acquired after December 31, 2005, or the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005,

Insert attachment D

Insert attachment E

Insert attachment F

on line 11i

Insert attachment G

Move this column, lines 11f, g, i, j, l, and m one column to the right; also apply to 11c and d on attachment C, and 11o in attach. H

Insert attachment I

Move the entries for lines 11a, 11b, 11e, 11h, 11k, 11n, 11p, 11q, 11r, and 11s to the far right column.

Insert Attachment J

11a, 11b, 11e, 11h, 11k, 11n, 11p, 11q, 11r, 11s,

applicable

Attachment C, p. 2, new lines 11 c through 11e

c Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, or the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008\$_____ x 30% (.30) | 11c |_____ (left column)

d Applicable kilowatt capacity of property on line 11c (see instructions)▶ _____ x \$1,000 | 11d |_____ (left column)

e Enter the lesser of line 11c or 11d..... | 11e |_____ (right column)

Attachment D, on p.2, (renumbered) line 11f

placed in service during the tax year that was acquired after October 3, 2008, or the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008.

Attachment E, on p.2, (renumbered) line 11g

Applicable kilowatt capacity of property on line 11f (see instructions)

Attachment F on p.2 at (renumbered) line 11i

placed in service during the tax year that was acquired after December 31, 2005, or the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005.

Attachment G, p. 2 at (renumbered) line 11l

that was acquired after October 3, 2008, or the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008.

Attachment H, p. 2, new lines 11o and 11p

o Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009; or the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$_____ x 30% (.30) | 11o |_____ |_____ (left column)

p Enter the smaller of line 11o or \$4,000 | 11p |_____ |_____ (right column)

Attachment I, p. 2, (renumbered) line 11q

placed in service during the tax year that was acquired after December 31, 2008, or the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008.

Attachment J, p. 2 (renumbered) line 11r

that was acquired after October 3, 2008, or the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008