



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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 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% (0.20)	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% (0.15)	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% (0.30)	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 includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (0.30)	6a		
b Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (0.20)	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% (0.30)		7	
8 Reserved for future use		8	
9 Enter the applicable unused investment credit from cooperatives (see instructions)		9	
10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a		10	

Part III Rehabilitation Credit and Energy Credit

11 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 dates 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 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings under the transition rule (see instructions) \$ _____ × 10% (0.10)	11e	
f	Certified historic structures under the transition rule (see instructions) \$ _____ × 20% (0.20)	11f	
g	Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ × 4% (0.04)	11g	
Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.			
h	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____		
i	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____		
j	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	11j	
12 Energy credit:			
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ × 10% (0.10)	12a	
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) \$ _____ × 30% (0.30)	12b	
Qualified fuel cell property (see instructions):			
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ × 30% (0.30)	12c	
d	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ _____ × \$1,000	12d	
e	Enter the lesser of line 12c or line 12d	12e	
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 30% (0.30)	12f	
g	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ _____ × \$3,000	12g	
h	Enter the lesser of line 12f or line 12g	12h	
Qualified microturbine property (see instructions):			
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ × 10% (0.10)	12i	
j	Kilowatt capacity of property on line 12i ▶ _____ × \$200	12j	
k	Enter the lesser of line 12i or line 12j	12k	

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

<p>l Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (0.10)</p>	12l	
<p>m If the electrical capacity of the property is measured in:</p> <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 	12m	
<p>n Multiply line 12l by line 12m</p>	12n	
<p>Qualified small wind energy property (see instructions):</p>		
<p>o Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (0.30)</p>	12o	
<p>p Enter the smaller of line 12o or \$4,000</p>	12p	
<p>q Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (0.30)</p>	12q	
<p>Geothermal heat pump systems (see instructions):</p>		
<p>r Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (0.10)</p>	12r	
<p>Qualified investment credit facility property (see instructions):</p>		
<p>s Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ _____ × 30% (0.30)</p>	12s	
<p>t Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 \$ _____ × 24% (0.24)</p>	12t	
<p>u Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 \$ _____ × 18% (0.18)</p>	12u	
<p>v Basis of wind facility property placed in service during the tax year and the construction of which begins during 2019 \$ _____ × 12% (0.12)</p>	12v	
<p>13 Enter the applicable unused investment credit from cooperatives (see instructions)</p>	13	
<p>14 Add lines 11e, 11f, 11g, 11j, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, 12u, 12v, and 13. Report this amount on Form 3800, Part III, line 4a</p>	14	