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Part I Information on Qualified Property or Qualified Facility (see instructions) (continued)

- 12** Enter the nameplate capacity or storage capacity for your property, facility, or project.
- a** Solar.
 - (i)** Nameplate capacity: _____ kilowatt (kW) direct current (dc)
 - (ii)** Nameplate capacity: _____ kW ac
 - (iii)** Check here if the solar energy property or facility includes a solar tracking device
 - b** Wind nameplate capacity: _____ kW ac
 - c** Other.
 - (i)** Type: _____
 - (ii)** Nameplate capacity: _____ kW
 - (iii)** Kilowatt type: ac dc
 - d** Energy storage.
 - (i)** Power capacity rating: _____ kW
 - (ii)** Energy storage capacity: _____ kilowatt-hours (kWh)
 - (iii)** Is the energy storage installed in connection with the solar or wind facility a thermal storage? Yes No
 - e** Not applicable.
- 13** Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election? Yes No
 If "Yes," complete lines 13a through 13e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.
- a** Name of lessor: _____
 - b** Address of lessor: _____
 - c** Description of property: _____
 - d** Amount for which you were treated as having acquired the property \$ _____
 - e** Income inclusion amount reported for tax year under Regulations section 1.50-1 \$ _____

Part II Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit

Section A—Qualifying Advanced Coal Project Credit Under Section 48A (see instructions)

1a Enter the 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)	1a			
b Multiply line 1a by 20% (0.20)		1b		
2a Enter the 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)	2a			
b Multiply line 2a by 15% (0.15)		2b		
3a Enter the 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)	3a			
b Multiply line 3a by 30% (0.30)		3b		

Section B—Qualifying Gasification Project Credit Under Section 48B (see instructions)

4a Enter the 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	4a			
b Multiply line 4a by 30% (0.30)		4b		
5a Enter the qualified investment in property other than in line 4a above placed in service during the tax year	5a			
b Multiply line 5a by 20% (0.20)		5b		
6 Enter the applicable unused investment credit from cooperatives. See instructions		6		
7 Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a			7	

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

Caution: You cannot claim any investment credits for a facility or property under section 48C if you also claimed credits under section 45X.

1a Enter the qualified investment in advanced energy project property placed in service during the tax year	1a		
b If you checked the box in Part I, line 8a, and it's consistent with your section 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6%	1b	%	
c Multiply line 1a by line 1b			1c
d Enter your section 48C Allocation control number:			
e Is the facility in a section 48C energy community census tract? <input type="checkbox"/> Yes <input type="checkbox"/> No			
f Enter the originating pass-through entity's EIN (if applicable):			
2 Enter the applicable unused investment credit from cooperatives. See instructions			2
3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d			3

Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)

1a Check the box below that applies to your advanced manufacturing investment project. <input type="checkbox"/> Semiconductor manufacturing facility <input type="checkbox"/> Semiconductor equipment manufacturing facility			
b Enter the basis of the qualified investment for the tax year with respect to any advanced manufacturing facility	1b		
c Multiply line 1b by 25% (0.25)			1c
2 Enter the applicable unused investment credit from cooperatives. See instructions			2
3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o			3

Part V Clean Electricity Investment Credit Under Section 48E

Section A—Qualified Clean Electricity Facilities (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

1a Enter the basis of the qualified investment for any qualified facility described in section 48E(b)(1) placed in service during the tax year	1a		
b If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	1b	%	
c Multiply line 1a by line 1b			1c
d If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d	%	
e Multiply line 1a by line 1d			1e
f If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 1h	1f	%	
g Multiply line 1a by line 1f			1g
h If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), 12b, or 12c(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 1n and enter -0-, and then go to line 2	1h	%	
i Enter the amount of capacity limitation you were allocated in the allocation letter	1i	kW	
j If the entry on Part I, line 12a(i), 12b, or 12c(ii), equals the entry on line 1i, multiply line 1a by line 1h and go to line 1n. Otherwise, continue to line 1k	1j		
k If the entry on Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, divide line 1i by Part I, line 12a(i), 12b, or 12c(ii)	1k		
l Multiply line 1h by line 1k	1l		
m Multiply line 1a by line 1l	1m		
n If Part I, line 12a(i), 12b, or 12c(ii), is more than the entry on line 1i, enter the amount from line 1m. Otherwise, enter the amount from line 1j			1n
2 Add lines 1c, 1e, 1g, and 1n			2

Part V Clean Electricity Investment Credit Under Section 48E (continued)

Section B—Qualified Energy Storage Technology (see instructions)

Caution: You cannot claim any investment credits for a facility under section 38 for the tax year or any prior tax year if a credit was allowed under section 45, 45J, 45Q, 45U, 45Y, 48, or 48A.

3a	Enter the basis of the qualified investment for any energy storage technology described in section 48E(c) placed in service during the tax year			
3b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	%		
3c	Multiply line 3a by line 3b			
3d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 3f	%		
3e	Multiply line 3a by line 3d			
3f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 4	%		
3g	Multiply line 3a by line 3f			
3h	Reserved for future use			
3i	Reserved for future use			
3j	Reserved for future use			
3k	Reserved for future use			
3l	Reserved for future use			
3m	Reserved for future use			
3n	Reserved for future use			
4	Add lines 3c, 3e, and 3g			4

Section C—Totals, Credit Reduction for Subsidized Energy Financing or Private Activity Bonds, and Credit Phaseout (see instructions)

5	Add Part V, lines 2 and 4			
	If proceeds of subsidized energy financing or private activity bonds were not used to finance your qualified clean electricity facility or your qualified energy storage technology, skip line 6, and go to line 7.			
6a	Divide. Sum, for the tax year and all prior tax years, of all proceeds of subsidized energy financing or private activity bonds used to finance the qualified facility or qualified storage technology, as of the close of the tax year			
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year			
6b	Multiply line 5 by line 6a			
6c	Multiply line 5 by 15% (0.15)			
6d	Enter the smaller of line 6b or 6c			
6e	Subtract line 6d from line 5			
7	If proceeds of subsidized energy financing or private activity bonds were used to finance your facility, enter the amount from line 6e. Otherwise, enter the amount from line 5			7
8	If you are making an elective payment election under section 6417 and the facility doesn't meet the rules of section 45Y(g)(12)(B)(i), or doesn't have a maximum net output of less than 1 MW (as measured in ac) and construction began in 2024 or 2025, multiply line 7 by line A or B below. All others, enter the amount from line 7.			
	A. Construction began in 2024, 90% (0.90)			
	B. Construction began in 2025, 85% (0.85)			8
9	Reserved for future use			9
10	Enter the applicable unused investment credit from cooperatives. See instructions			10
11	Add lines 8 and 10. Report this amount on Form 3800, Part III, line 1v			11

Part VI Energy Credit Under Section 48

Section A—Geothermal Energy Credit (see instructions)

1a	Enter the basis of property using geothermal energy placed in service during the tax year	1a		
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	1b		%
c	Multiply line 1a by line 1b	1c		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d		%
e	Multiply line 1a by line 1d	1e		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2	1f		%
g	Multiply line 1a by line 1f	1g		
2	Add lines 1c, 1e, and 1g	2		

Section B—Solar Energy Credit (see instructions)

3a	Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year	3a		
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	3b		%
c	Multiply line 3a by line 3b	3c		
Caution: Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k.				
d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii), is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0-, and then go to line 3k	3d		%
e	Enter the amount of capacity limitation you were allocated in the allocation letter	3e		kW dc
f	If the entry on Part I, line 12a(i), equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g	3f		
g	If the entry on Part I, line 12a(i), is more than the entry on line 3e, divide line 3e by Part I, line 12a(i)	3g		
h	Multiply line 3d by line 3g	3h		
i	Multiply line 3a by line 3h	3i		
j	If Part I, line 12a(i), is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f	3j		
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m	3k		%
l	Multiply line 3a by line 3k	3l		
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4	3m		%
n	Multiply line 3a by line 3m	3n		
4	Add lines 3c, 3j, 3l, and 3n	4		

Part VI Energy Credit Under Section 48 (continued)

Section C—Qualified Fuel Cell Property (see instructions)

5a	Enter the basis of property using qualified fuel cell property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008				
5b	Multiply line 5a by 30% (0.30)				
5c	Enter the applicable kW capacity of property on line 5a. See instructions				
5d	Multiply line 5c by \$1,000				
5e	Enter the smaller of line 5b or 5d				
5f	Enter the basis of property using qualified fuel cell property placed in service during the tax year that is attributable to periods after October 3, 2008				
5g	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%				
5h	Multiply line 5f by line 5g				
5i	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 5l				
5j	Multiply line 5f by line 5i				
5k	Reserved for future use				
5l	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 5n				
5m	Multiply line 5f by line 5l				
5n	Add lines 5h, 5j, and 5m				
5o	Enter the applicable kW capacity of property on line 5f. See instructions				
5p	Multiply line 5o by \$3,000				
5q	Enter the smaller of line 5n or 5p				
6	Add lines 5e and 5q				6

Section D—Qualified Microturbine Property (see instructions)

7a	Enter the basis of property using microturbine property placed in service during the tax year that was acquired after 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005				
7b	If you checked the box in Part I, line 7a or 8b, enter 10%. Otherwise, enter 2%				
7c	Multiply line 7a by line 7b				
7d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 7g				
7e	Multiply line 7a by line 7d				
7f	Reserved for future use				
7g	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i				
7h	Multiply line 7a by line 7g				
7i	Add lines 7c, 7e, and 7h				
7j	Enter the applicable kW capacity of property on line 7a. See instructions				
7k	Reserved for future use				
7l	Multiply line 7j by \$200				
8	Enter the smaller of line 7i or 7l				8

Part VI Energy Credit Under Section 48 (continued)

Section E—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 MW or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

9a	Enter the basis of property using combined heat and power system placed in service during the tax year	9a			
b	If the electrical capacity of the property is measured in: • MW, divide 15 by the MW capacity. Enter 1.0 if the capacity is 15 MW or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	9b			
c	Multiply line 9a by line 9b	9c			
d	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	9d		%	
e	Multiply line 9c by line 9d				9e
f	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 9h	9f		%	
g	Multiply line 9c by line 9f				9g
h	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 10	9h		%	
i	Multiply line 9c by line 9h				9i
10	Add lines 9e, 9g, and 9i				10

Section F—Qualified Small Wind Energy Property (see instructions)

11a	Reserved for future use	11a			
b	Reserved for future use	11b			
c	Reserved for future use				11c
d	Enter the basis of property using small wind energy property placed in service during the tax year	11d			
e	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	11e		%	
f	Multiply line 11d by line 11e				11f
g	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 11m and enter -0-, and then go to line 11n	11g		%	
h	Enter the amount of capacity limitation you were allocated in the allocation letter	11h		kW	
i	If the entry on Part I, line 12b, equals the entry on line 11h, multiply line 11d by line 11g and go to line 11m. Otherwise, continue to line 11j	11i			
j	If the entry on Part I, line 12b, is more than the entry on line 11h, divide line 11h by Part I, line 12b	11j			
k	Multiply line 11g by line 11j	11k			
l	Multiply line 11d by line 11k	11l			
m	If Part I, line 12b, is more than the entry on line 11h, enter the amount from line 11l. Otherwise, enter the amount from line 11i				11m
n	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 11p	11n		%	
o	Multiply line 11d by line 11n				11o
p	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 12	11p		%	
q	Multiply line 11d by line 11p				11q
12	Add lines 11f, 11m, 11o, and 11q				12

Part VI Energy Credit Under Section 48 (continued)

Section G—Waste Energy Recovery Property (see instructions)

13a Enter the basis of property using waste energy recovery placed in service during the tax year	13a			
b If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	13b	%		
c Multiply line 13a by line 13b			13c	
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f	13d	%		
e Multiply line 13a by line 13d			13e	
f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14	13f	%		
g Multiply line 13a by line 13f			13g	
14 Add lines 13c, 13e, and 13g				14

Section H—Geothermal Heat Pump Systems (see instructions)

15a Enter the basis of property using geothermal heat pump systems placed in service during the tax year	15a			
b If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	15b	%		
c Multiply line 15a by line 15b			15c	
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 15f	15d	%		
e Multiply line 15a by line 15d			15e	
f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 16	15f	%		
g Multiply line 15a by line 15f			15g	
16 Add lines 15c, 15e, and 15g				16

Part VI Energy Credit Under Section 48 (continued)

Section I – Energy Storage Technology Property (see instructions)

17a	Enter the basis of property using energy storage technology placed in service during the tax year	17a		
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	17b		%
c	Multiply line 17a by line 17b		17c	
Caution: For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.				
d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12a(ii) or 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0-, and then go to line 17k	17d		%
e	Enter the amount of capacity limitation you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology	17e		kW
f	If the relevant entry on Part I, line 12a(i) or 12b, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g	17f		
g	If the relevant entry on Part I, line 12a(i) or 12b, is more than the entry on line 17e, divide line 17e by Part I, line 12a(i) or 12b	17g		
h	Multiply line 17d by line 17g	17h		
i	Multiply line 17a by line 17h	17i		
j	If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a(i) or 12b, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f		17j	
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m	17k		%
l	Multiply line 17a by line 17k		17l	
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18	17m		%
n	Multiply line 17a by line 17m		17n	
18	Add lines 17c, 17j, 17l, and 17n			18

Section J – Qualified Biogas Property (see instructions)

19a	Enter the basis of property using biogas placed in service during the tax year	19a		
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	19b		%
c	Multiply line 19a by line 19b		19c	
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 19f	19d		%
e	Multiply line 19a by line 19d		19e	
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 20	19f		%
g	Multiply line 19a by line 19f		19g	
20	Add lines 19c, 19e, and 19g			20

Part VI Energy Credit Under Section 48 (continued)

Section K—Microgrid Controllers Property (see instructions)

21a	Enter the basis of property using microgrid controllers placed in service during the tax year	21a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	21b		%	
c	Multiply line 21a by line 21b				21c
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 21f	21d		%	
e	Multiply line 21a by line 21d				21e
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 22	21f		%	
g	Multiply line 21a by line 21f				21g
22	Add lines 21c, 21e, and 21g				22

Section L—Qualified Investment Credit Facility Property (see instructions)

23a	Enter the basis of property using investment credit facility property placed in service during the tax year	23a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	23b		%	
c	Multiply line 23a by line 23b				23c
Caution: For property other than that described under section 45(d)(1), the property does not qualify for the wind facility in connection with the low-income community bonus credit under section 48(e). Skip lines 23d through 23j, and go to line 23k.					
d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11g; or Part I, line 12b, is 5 MW ac or more (in relation to line 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 23j and enter -0-, and then go to line 23k	23d		%	
e	Enter the amount of capacity limitation you were allocated in the allocation letter	23e		kW	
f	If the entry on Part I, line 12b, equals the entry on line 23e, multiply line 23a by line 23d and go to line 23j. Otherwise, continue to line 23g	23f			
g	If the entry on Part I, line 12b, is more than the entry on line 23e, divide line 23e by Part I, line 12b	23g			
h	Multiply line 23d by line 23g	23h			
i	Multiply line 23a by line 23h	23i			
j	If Part I, line 12b, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f				23j
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m	23k		%	
l	Multiply line 23a by line 23k				23l
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24	23m		%	
n	Multiply line 23a by line 23m				23n
24	Add lines 23c, 23j, 23l, and 23n				24

Part VI Energy Credit Under Section 48 (continued)

Section M—Clean Hydrogen Production Facilities as Energy Property (see instructions)

Caution: If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q. Production and sale or use of clean hydrogen must be verified by an unrelated party. Attach a copy of the verification report to the tax return.

25a	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A)			
b	If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2%	25b	%	
c	Multiply line 25a by line 25b			25c
d	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B)	25d		
e	If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5%	25e	%	
f	Multiply line 25d by line 25e			25f
g	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C)	25g		
h	If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2%	25h	%	
i	Multiply line 25g by line 25h			25i
j	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D)	25j		
k	If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6%	25k	%	
l	Multiply line 25j by line 25k			25l
26	Add lines 25c, 25f, 25i, and 25l			26

Section N—Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)

27	Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26 If proceeds of tax-exempt bonds were not used to finance your facility, skip line 28, and go to line 29.	27		
28a	Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year	28a		
b	Multiply line 27 by line 28a	28b		
c	Multiply line 27 by 15% (0.15)	28c		
d	Enter the smaller of line 28b or 28c	28d		
e	Subtract line 28d from line 27	28e		
29	If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 28e. Otherwise, enter the amount from line 27			29
30	If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility doesn't meet the rules of section 48(a)(12)(B), or doesn't have a maximum net output of less than 1 MW (as measured in ac), multiply line 29 by 90% (0.90). All others, enter the amount from line 29			30
31	Enter the applicable unused investment credit from cooperatives. See instructions			31
32	Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a			32

