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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.

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**

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

**Part III Rehabilitation Credit and Energy Credit**

<b>10</b> Rehabilitation credit (see instructions for requirements that must be met):			
<b>a</b>	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. <b>Note.</b> 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>b</b>	Enter the date on which the 24- or 60-month measuring period begins _____ and ends _____		
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____		
<b>d</b>	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:			
<b>e</b>	Pre-1936 buildings located in the Gulf Opportunity Zone . . . . . \$ _____ × 13% (.13)	<b>10e</b>	
<b>f</b>	Pre-1936 buildings affected by a Midwestern disaster . . . . . \$ _____ × 13% (.13)	<b>10f</b>	
<b>g</b>	Other pre-1936 buildings . . . . . \$ _____ × 10% (.10)	<b>10g</b>	
<b>h</b>	Certified historic structures located in the Gulf Opportunity Zone . . . . . \$ _____ × 26% (.26)	<b>10h</b>	

**Part III Rehabilitation Credit and Energy Credit**(continued)

<b>i</b>	Certified historic structures affected by a Midwestern disaster	\$ _____	× 26% (.26)	<b>10i</b>		
<b>j</b>	Other certified historic structures	\$ _____	× 20% (.20)	<b>10j</b>		
For properties identified on lines 10h, 10i, or 10j, complete lines 10k and 10l.						
<b>k</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)					
<b>l</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)					
<b>m</b>	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)					<b>10m</b>
<b>11</b>	Energy credit:					
<b>a</b>	Basis of property using geothermal energy placed in service during the tax year (see instructions)	\$ _____	× 10% (.10)	<b>11a</b>		
<b>b</b>	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions)	\$ _____	× 30% (.30)	<b>11b</b>		
Qualified fuel cell property (see instructions):						
<b>c</b>	Basis of property installed during the tax year	\$ _____	× 30% (.30)	<b>11c</b>		
<b>d</b>	Kilowatt capacity of property in <b>c</b> above	▶ _____	× \$3,000	<b>11d</b>		
<b>e</b>	Enter the lesser of line 11c or 11d					<b>11e</b>
Qualified microturbine property (see instructions):						
<b>f</b>	Basis of property installed during the tax year	\$ _____	× 10% (.10)	<b>11f</b>		
<b>g</b>	Kilowatt capacity of property in <b>f</b> above	▶ _____	× \$200	<b>11g</b>		
<b>h</b>	Enter the lesser of line 11f or 11g					<b>11h</b>
Combined heat and power system property (see instructions):						
<b>Caution:</b> You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.						
<b>i</b>	Basis of property installed during the tax year	\$ _____	× 10% (.10)	<b>11i</b>		
<b>j</b>	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					<b>11j</b>
<b>k</b>	Multiply line 11i by 11j					<b>11k</b>
Qualified small wind energy property (see instructions):						
<b>l</b>	Basis of property installed during the tax year	\$ _____	× 30% (.30)	<b>11l</b>		
Geothermal heat pump systems (see instructions):						
<b>m</b>	Basis of property installed during the tax year	\$ _____	× 10% (.10)	<b>11m</b>		
Qualified investment credit facility property (see instructions):						
<b>n</b>	Basis of property installed during the tax year	\$ _____	× 30% (.30)	<b>11n</b>		
<b>o</b>	Total. Add lines 11a, 11b, 11e, 11h, 11k, 11l, 11m, and 11n					<b>11o</b>
<b>12</b>	Credit from cooperatives. Enter the unused investment credit from cooperatives (see instructions)					<b>12</b>
<b>13</b>	Add lines 10e through 10j, 10m, 11o, and 12					<b>13</b>
<b>14</b>	Rehabilitation and energy credits included on line 13 from passive activities					<b>14</b>
<b>15</b>	Subtract line 14 from line 13					<b>15</b>
<b>16</b>	Rehabilitation and energy credits allowed for 2009 from a passive activity					<b>16</b>
<b>17</b>	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)					<b>17</b>
<b>18</b>	Carryback of rehabilitation and energy credits from 2010					<b>18</b>
<b>19</b>	Add lines 15 through 18. Report this amount on Form 3800, line 29a					<b>19</b>