

Department of the Treasury  
Internal Revenue Service (99)

▶ **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, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit**

**5 Energy credit:**

<p><b>a</b> Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ × 10% (.10)</p>	<b>5a</b>			
<p><b>b</b> Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ _____ × 30% (.30)</p>	<b>5b</b>			
Qualified fuel cell property (see instructions):				
<p><b>c</b> Basis of property installed before October 4, 2008 \$ _____ × 30% (.30)</p>	<b>5c</b>			
<p><b>d</b> Kilowatt capacity of property in <b>c</b> above . . . ▶ _____ × \$1,000</p>	<b>5d</b>			
<p><b>e</b> Enter the lesser of line 5c or 5d . . . . .</p>	<b>5e</b>			
<p><b>f</b> Basis of property installed after October 3, 2008 \$ _____ × 30% (.30)</p>	<b>5f</b>			
<p><b>g</b> Kilowatt capacity of property in <b>f</b> above . . . ▶ _____ × \$3,000</p>	<b>5g</b>			
<p><b>h</b> Enter the lesser of line 5f or 5g . . . . .</p>	<b>5h</b>			
Qualified microturbine property (see instructions):				
<p><b>i</b> Basis of property installed during the tax year \$ _____ × 10% (.10)</p>	<b>5i</b>			
<p><b>j</b> Kilowatt capacity of property in <b>i</b> above . . . ▶ _____ × \$200</p>	<b>5j</b>			
<p><b>k</b> Enter the lesser of line 5i or 5j . . . . .</p>	<b>5k</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.				
<p><b>l</b> Basis of property installed after October 3, 2008 \$ _____ × 10% (.10)</p>	<b>5l</b>			
<b>m</b> If the electrical capacity of the property is measured in:				
<ul style="list-style-type: none"> <li>• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.</li> <li>• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less . . . . .</li> </ul>				
<p><b>5m</b></p>				
<p><b>n</b> Multiply line 5l by 5m . . . . .</p>	<b>5n</b>			
Qualified small wind energy property (see instructions):				
<p><b>o</b> Basis of property installed after October 3, 2008, and before 2009 \$ _____ × 30% (.30)</p>	<b>5o</b>			
<p><b>p</b> Enter the smaller of line 5o or \$4,000 . . . . .</p>	<b>5p</b>			
<p><b>q</b> Basis of property installed after 2008 \$ _____ × 30% (.30)</p>	<b>5q</b>			
Geothermal heat pump systems (see instructions):				
<p><b>r</b> Basis of property installed after October 3, 2008 \$ _____ × 10% (.10)</p>	<b>5r</b>			
Qualified investment credit facility property (see instructions):				
<p><b>s</b> Basis of property installed after 2008 \$ _____ × 30% (.30)</p>	<b>5s</b>			
<p><b>t</b> Total. Add lines 5a, 5b, 5e, 5h, 5k, 5n, 5p, 5q, 5r, and 5s . . . . .</p>	<b>5t</b>			

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

<b>6</b> Qualifying advanced coal project credit (see instructions):			
<b>a</b>	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)	<b>6a</b>	
<b>b</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)	<b>6b</b>	
<b>c</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)(iii) . . . \$ . . . × 30% (.30)	<b>6c</b>	
<b>d</b> Total. Add lines 6a, 6b, and 6c . . . . .		<b>6d</b>	
<b>7</b> Qualifying gasification project credit (see instructions):			
<b>a</b>	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)	<b>7a</b>	
<b>b</b>	Basis of qualified investment in property other than in <b>a</b> above placed in service during the tax year \$ . . . × 20% (.20)	<b>7b</b>	
<b>c</b> Total. Add lines 7a and 7b . . . . .		<b>7c</b>	
<b>8a</b> Qualifying advanced energy project credit (see instructions): Basis of qualified investment in advanced energy project property placed in service after February 17, 2009 \$ . . . × 30% (.30)		<b>8a</b>	
<b>8b</b> Credit from cooperatives. Enter the unused investment credit from cooperatives . . . . .		<b>8b</b>	
<b>9</b> Add lines 5t, 6d, 7c, 8a, and 8b. Report this amount on Form 3800, line 1a . . . . .		<b>9</b>	

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

<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>	
<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>	

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

<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 before 2009 \$ _____ × 30% (.30)	<b>11l</b>	
<b>m</b>	Enter the smaller of line 11l or \$4,000 . . . . .	<b>11m</b>	
<b>n</b>	Basis of property installed after 2008 \$ _____ × 30% (.30)	<b>11n</b>	
Geothermal heat pump systems (see instructions):			
<b>o</b>	Basis of property installed during the tax year \$ _____ × 10% (.10)	<b>11o</b>	
Qualified investment credit facility property (see instructions):			
<b>p</b>	Basis of property installed after 2008 \$ _____ × 30% (.30)	<b>11p</b>	
<b>q</b>	Total. Add lines 11a, 11b, 11e, 11h, 11k, 11m, 11n, 11o, and 11p . . . . .	<b>11q</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, 11q, 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 2008 from a passive activity . . . . .	<b>16</b>	
<b>17</b>	Carryback of rehabilitation and energy credits from 2009 . . . . .	<b>17</b>	
<b>18</b>	Add lines 15 through 17. Report this amount on Form 3800, line 29a . . . . .	<b>18</b>	