



# Instructions for Form 8908

## Energy Efficient Home Credit

Section references are to the Internal Revenue Code unless otherwise noted.

## General Instructions

### Future Developments

For the latest information about developments related to Form 8908 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8908](https://www.irs.gov/Form8908).

### What's New

The energy efficient home credit expired for qualified new energy efficient homes sold or leased after 2017.



*At the time these instructions went to print, Congress had not enacted legislation on expired provisions. To find out if this legislation has been enacted, go to [IRS.gov/Extenders](https://www.irs.gov/Extenders).*

### Purpose of Form

Partnerships and S corporations use the 2018 Form 8908 to report any energy efficient home credit they receive from a fiscal year partnership whose tax year began in 2017 (when the credit was still available) and ends during

their 2018 tax year. All other taxpayers report this credit directly on line 1p in Part III of Form 3800, General Business Credit.

## Specific Instructions

### Lines 1a, 1b, 2a, and 2b

These lines are now shown as "Reserved for future use" in case Congress extends the credit for 2018. When any form, worksheet, or instruction refers to these lines, treat the amounts on these lines as zero.

### Line 3

Enter total energy efficient home credits from:

- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., box 15 (code P); and
- Schedule K-1 (Form 1120S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code P).

Partnerships and S corporations report the above credits on line 3. All other taxpayers:

- Report the above credits directly on Form 3800, Part III, line 1p; and
- Don't file Form 8908.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual and business taxpayers filing this form is approved under OMB control number 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their individual and business income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping .....	2 hr., 9 min.
Learning about the law or the form .....	12 min.
Preparing and sending the form to the IRS .....	14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.