

TY2025 990-T MeF ATS Scenario 4
EIN: 00-9012345

Forms Required: 990-T, Form 3800, Form 8911, Schedule A (Form 8911) (3), Form 8936, Schedule A (Form 8936) (3), Form 3468 (2), Form 8050

PreparerFirmGrp

PreparerFirmEIN – 00-1234567
PreparerFirmName – Smith Accountancy Services
PreparerFirmUSAddress – 500 Canal Place, Camden, NJ 08102

MultSoftwarePackagesUsedInd -- no

OriginatorGrp

EFIN – as assigned
OriginatorTypeCd –ERO
PractitionerPINGrp
EFIN – as assigned
PIN – 15512

PinEnteredByCd – ERO or N/A for Online Filer

SignatureOptionCd – Pin Number or Binary Attachment 8453 Signature Document

ReturnTypeCd – 990-T

TaxPeriodBeginDt – 1/1/2025

TaxPeriodEndDt – 12/31/2025

Filer

EIN – 00-9012345
BusinessName – Fictitious Town
BusinessNameControlTxt – FICT
USAddress – 1 Main Street, Camden NJ 08102

BusinessOfficerGrp

PersonNm – David Jones
PersonTitleTxt – Chief Executive Officer
PhoneNum – 856-555-1212
EmailAddressTxt –
SignatureDt – self-select
TaxpayerPIN – self-select
DiscussWithPaidPreparerInd – Y

PreparerPersonGrp

PreparerPersonNm – Mike Smith
PTIN – P09875945
PhoneNum – 971-555-1212
EmailAddressTxt --
PreparationDt – self select
SelfEmployedInd – Y

TY2025 990-T MeF ATS Scenario 3 cont.

SigningOfficerGrp

PersonFirstNm-David

PersonLastNm - Jones

SSN – 999-00-9999

binaryAttachmentCnt – 0

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2025Department of the Treasury
Internal Revenue Service

For calendar year 2025 or other tax year beginning _____, 2025, and ending _____, 20____

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSNs on this form as it may be made public if your organization is a 501(c)(3).Open to Public Inspection
for 501(c)(3)
Organizations Only

A ☐ Check box if address changed.	Name of organization (☐ Check box if name changed and see instructions.) Fictitious Town				D Employer identification number 00-9012345	
B Exempt under section ☐ 501() () ☐ 408(e) ☐ 220(e) ☐ 408A ☐ 530(a) ☐ 529(a) ☐ 529A	Number and street. If a P.O. box, see instructions. 1 Main Street			Room or suite no.		
	City or town Camden		State or province NJ	Country	ZIP or foreign postal code 08102	
	C Book value of all assets at end of year					
	G Check organization type ☐ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☒ 6417(d)(1)(A) Applicable entity					
H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☒ Elective payment amount from Form 3800						
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐						
J Enter the number of attached Schedules A (Form 990-T)						
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☐ No If "Yes," enter the name and identifying number of the parent corporation						
L The books are in care of				Telephone number		

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	
2 Reserved for future use	2	
3 Add lines 1 and 2	3	
4 Charitable contributions (see instructions for limitation rules)	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21)	1	
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	0
3 Proxy tax. See instructions	3	
4a Amount from Form 4255, Part I, line 3, column (q)	4a	
b Other tax amounts. See instructions	4b	
5 Alternative minimum tax	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d	1e		
2 Subtract line 1e from Part II, line 7	2		
3a Amount from Form 4255, Part I, line 3, column (r) (see instructions)	3a		
b Amount due from Form 8611	3b		
c Amount due from Form 8697	3c		
d Amount due from Form 8866	3d		
e Other amounts due (see instructions)	3e		
f Total amounts due. Add lines 3a through 3e	3f		
4 Total tax. Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here	4		

Part III Tax and Payments (continued)

5a	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5a	
b	First installment of section 1062 applicable net tax liability. Enter amount from Form 1062, line 15	5b	
6a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	105,870
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
k	Section 1062 applicable net tax liability. Enter amount from 1062, line 14	6k	
7	Total payments and section 1062 applicable net tax liability. Add lines 6a through 6k	7	105,870
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5a, 5b, and 8, enter amount owed	9	0
10	Overpayment. If line 7 is larger than the total of lines 4, 5a, 5b, and 8, enter amount overpaid	10	105,870
11	Enter the amount of line 10 you want: Credited to 2026 estimated tax Refunded	11	105,870
For Refunded amount, also complete and attach Form 8050. See instructions.			

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2025 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from or was it the grantor of or transferor to a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer		Date	Title	
Paid Preparer Use Only	Enter preparer's name		Preparer's signature	Date	Check ☐ if self-employed
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Form **8050**

(Rev. December 2025)

Department of the Treasury
Internal Revenue Service**Direct Deposit of Tax Exempt or Government Entity Tax Refund**

Attach to Form 990-PF, 990-T, 1120-POL, or 4720.

Go to www.irs.gov/Form8050 for the latest information.

OMB No. 1545-0047

Name of filer (as shown on tax return)

Fictitious Town

EIN or SSN

00-9012345

Phone number (optional)

856-555-1212

- 1. Routing number (must be nine digits).** The first two digits must be between 01 and 12 or 21 through 32.

0 1 2 4 5 6 7 7 8

- 2. Account number (include hyphens but omit spaces and special symbols):**

1 1 1 - 2 2 2 - 4 4 4 4

- 3. Type of account (one box must be checked):**

☒ Checking ☐ Savings**General Instructions**

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

Future Developments

For the latest information about developments related to Form 8050 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8050.

Purpose of Form

File Form 8050 to request that the IRS deposit a tax refund (including a refund of \$1 million or more) directly into an account at any U.S. bank or other financial institution (such as a mutual fund or brokerage firm) that accepts direct deposits.

The benefits of a direct deposit include a faster refund, the added security of a paperless payment, and the savings of tax dollars associated with the reduced processing costs.

Who May File

Only a filer requesting a direct deposit refund with its original Form 990-PF, 990-T, 1120-POL, or 4720 may file Form 8050.

The filer is not eligible to request a direct deposit if:

- The receiving financial institution is a foreign bank or a foreign branch of a U.S. bank, or
- The filer has applied for an employer identification number but is filing its tax return before receiving one.

How To File

Attach Form 8050 to the filer's Form 990-PF, 990-T, 1120-POL, or 4720.

Specific Instructions

Line 1. Enter the financial institution's routing number and verify that the institution will accept a direct deposit. See the sample check below for an example of where the routing number may be shown.

For accounts payable through a financial institution other than the one at which the account is located, check with your financial institution for the correct routing number. **Do not** use a deposit slip to verify the routing number.

Line 2. Enter the filer's account number. Enter the number from left to right and leave any unused boxes blank. See the sample check below for an example of where the account number may be shown.

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 provide this information. 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 Internal Revenue Code section 6103. The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax-exempt filers is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their return.

Comments and suggestions. We welcome your comments about this publication and suggestions for future editions.

You can send us comments through www.irs.gov/FormComments. Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. Don't send tax questions, tax returns, or payments to the address above.

Sample Check

ABC Organization
123 Main Street
Anyplace, NJ 07000

PAY TO THE ORDER OF _____ \$ _____

ROUTING number (line 1) _____ ACCOUNT number (line 2) _____

ANYTOWN BANK
Anytown, MD 20000

For _____

1234
18-0000/0000

Do not include the check number.

1:250250025:202020:86:1234

Note: The routing and account numbers may be in different places on the filer's check.

Form **3800****General Business Credit**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form3800 for instructions and the latest information.
You must include all pages of Form 3800 with your return.**2025**
Attachment
Sequence No. **22**

Name(s) shown on return

Fictitious Town

Identifying number

00-9012345

- A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions ☐ Yes ☐ No
- B (i)** Did you make an entry in Part III, column (f)? ☐ Yes ☐ No
- (ii)** If "Yes," enter the number of transfer election statements attached to your return

Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)	1
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included in line 2, column (f); and Part IV, line 6, column (d)	2
3	Enter the portion of line 2 allowed for 2025	3
4	Enter the portion of Part IV, line 6, column (f), that is from carryforwards to 2025 Check this box if the carryforward was changed or revised from the original reported amount ☐	4
5	Enter the portion of Part IV, line 6, column (f), that is from carrybacks from 2026	5
6	Add lines 1, 3, 4, and 5	6

Part II Figuring Credit Allowed After Limitations**Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax**

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.	7
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. }	8
9	Add lines 7 and 8	9
10a	Foreign tax credit	10a
b	Certain allowable credits (see instructions)	10b
c	Add lines 10a and 10b	10c
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14
15	Enter the greater of line 13 or line 14	15
16	Subtract line 15 from line 11. If zero or less, enter -0-	16
17	Enter the smaller of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1) C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2025) Created 8/19/25

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

Part II Figuring Credit Allowed After Limitations (continued)**Section B—Figuring Section 38(c)(2) Empowerment Zone and Renewal Community Employment Credit Allowed****Note:** If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from Part III, line 3, column (e), with the amount from Part IV, line 3, column (f)	22	
23	Passive activity credit from Part III, line 3, column (d), plus the amount from Part IV, line 3, column (d)	23	
24	Enter the applicable passive activity credit allowed for 2025. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	

Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17 and 26	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions	30	
31	Reserved	31	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). Also include passive specified credit carryovers from Part IV, line 5, column (d). See instructions	32	
33	Enter the applicable passive activity credits allowed for 2025. See instructions	33	
34	Carryforward of business credit to 2025. If completing Part IV and carrying forward a business credit(s), see instructions	34	
	Check this box if the carryforward was changed or revised from the original reported amount ☐		
35	Carryback of business credit from 2026. If completing Part IV and carrying back a business credit(s), see instructions	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the smaller of line 29 or line 36. This is the amount allowed for specified credits	37	

Section D—Credits Allowed After Limitations

38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	38	
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Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

	(a) No. of items	(b) Elective or payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
1a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864 (diesel)									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Form 7218, Part II									
r	Reserved									
s	Form 8911, Part I	3	PA0012510A45	7,370			7,370	7,370	0	7,370
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V	3	PF0012510A45	55,000			55,000	55,000	0	55,000
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864 (SAF)									
gg	Form 7211, Part II									
hh	Reserved									
ii	Reserved									
zz	Other credits									
2	Add lines 1a–1zz			62,370			62,370	62,370	0	62,370

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. (continued)

	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
3	Form 8844									
4	Specified credits:									
a	Form 3468, Part VI	1	PJ0012510A45		43,500		43,500	43,500	0	43,500
b	Form 5884									
c	Form 6478									
d	Form 8586									
e	Form 8835, Part II									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 (ESB)									
j	Form 8994									
k	Form 3468, Part VII									
l	Reserved									
m	Reserved									
z	Other specified credits									
5	Add lines 4a-4z									
6	Add lines 2, 3, and 5				105,870		105,870	105,870	0	105,870

Part IV Carryovers of General Business Credits (GBCs) (see instructions)

	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover			(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				Subject to the passive activity limits		(f) Not subject to passive activity limits			
				(d) Before the passive activity limitations	(e) After the passive activity limitations				
1a		Form 3468, Part II							
b		Form 7207							
c		Form 6765							
d		Form 3468, Part III							
e		Form 8826							
f		Form 8835, Part II							
g		Form 7210							
h		Form 8820							
i		Form 8874							
j		Form 8881, Part I							
k		Form 8882							
l		Form 8864							
m		Form 8896							
n		Form 8906							
o		Form 3468, Part IV							
p		Form 8908							
q		Form 7218, Part II							
r		Reserved							
s		Form 8911							
t		Form 8830							
u		Form 7213, Part II							
v		Form 3468, Part V							
w		Form 8932							
x		Form 8933							
y		Form 8936, Part II							
z		Reserved							
aa		Form 8936, Part V							
bb		Form 8904							
cc		Form 7213, Part I							
dd		Form 8881, Part II							
ee		Form 8881, Part III							
ff		Form 8864							
gg		Form 7211, Part II							
hh		Reserved							
ii		Reserved							
jj		Reserved							
zz		Other							

Part IV Carryovers of General Business Credits (GBCs) (see instructions) (continued)

Credits carried over to tax year 2025		(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover			(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
					Subject to the passive activity limits		(f) Not subject to passive activity limits			
					(d) Before the passive activity limitations	(e) After the passive activity limitations				
2a	Form 5884-A									
b	Form 8586 (pre-2008)									
c	Form 8845									
d	Form 8907									
e	Form 8909									
f	Form 8923									
g	Form 8834									
h	Form 8931									
i	Form 1065-B									
j	Form 5884 (pre-2007)									
k	Form 6478 (pre-2005)									
l	Form 8846 (pre-2007)									
m	Form 8900 (pre-2008)									
n	Trans-Alaska pipeline liability									
o	Form 5884-A, Section A									
p	Form 5884-A, Section B									
q	Form 5884-A, Section A									
r	Form 5884-A, Section B									
s	Form 5884-B									
t	Form 8847									
u	Form 8861									
v	Form 8884									
w	Form 8942									
x	Form 8910									
y	Reserved									
z	Reserved									
zz	Other credits (see inst.)									
3	Form 8844									

Part IV Carryovers of General Business Credits (GBCs) (see instructions) (continued)

		(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover			(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
					Subject to the passive activity limits		(f) Not subject to passive activity limits			
					(d) Before the passive activity limitations	(e) After the passive activity limitations				
4	Specified credits:									
a	Form 3468, Part VI									
b	Form 5884									
c	Form 6478									
d	Form 8586 (post-2007)									
e	Form 8835									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 ESB credit									
j	Form 8994									
k	Form 3468, Part VII (post-2007)									
l	Reserved									
m	Reserved									
y	ESBC (see inst.)									
z	Other specified credits									
5	Add lines 4a–4z									
6	Add lines 1a through 2zz									
7	Add lines 3, 5, and 6									

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

Credits subject to the passive activity limit										Not subject to the limit	
(a) Part III line number			(b) Elective payment or transfer registration number	(c) EIN		Before applying the limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
				(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased			
1	1S		PA0012510A45			0			0	2,115	0
2	1S		PA0012510A45			0			0	2,115	0
3	1S		PA0012510A45			0			0	3,140	0
4	1aa		PA0012510A45			0			0	40,000	
5	1aa		PA0012510A45			0			0	7,500	
6	1aa		PA0012510A45			0			0	7,500	
7	4a		PJ0012510A45			0			0	21,000	0
8	4a		PJ0012510A45			0			0	22,500	0
9											
10											
11											
12											
13											
14											
15											
(f)(2) Purchased transfer election credits not subject to passive activity limit			(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election		(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryforward to 2026. Subtract column (i)(1) from column (h)(2)	
1		0	2,115		2,115	0	0	0	0	2,115	0
2		0	2,115		2,115	0	0	0	0	2,115	0
3		0	3,140		3,140	0	0	0	0	3,140	0
4			40,000		40,000	0	0	0	0	40,000	0
5			7,500		7,500	0	0	0	0	7,500	0
6			7,500		7,500	0	0	0	0	7,500	0
7		0	21,000		21,000	0	0	0	0	21,000	0
8		0	25,000		25,000	0	0	0	0	22,500	0
9											
10											
11											
12											
13											
14											
15											

Part VI Breakdown of Aggregate Amounts in Part IV (see instructions)

	Carryover								
	(a) Line number from Part IV	(b) Originating tax year	(c) Pass-through entity EIN	Subject to the passive activity limits		(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
				(d) Before the passive activity limitations	(e) After the passive activity limitations				
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
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26									
27									
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30									
31									
32									
33									
34									
35									

Form **8911**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

Attach to your tax return.

Go to www.irs.gov/Form8911 for instructions and the latest information.Attachment
Sequence No. **151**

Name(s) shown on return

Fictitious Town

Identifying number

00-9012345

- A** Enter the total number of qualified alternative fuel vehicle refueling properties for which you are claiming this credit, and complete and file a separate Schedule A (Form 8911) for each qualifying property. See instructions . . .

Part I Credit for Business/Investment Use Part of Refueling Property

- | | | |
|---|----------|-------|
| 1 Enter the total credit amount figured in Part II of Schedule(s) A (Form 8911) | 1 | 7,370 |
| 2 Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions) | 2 | 0 |
| 3 Business/investment use part of credit. Add lines 1 and 2. Partnerships and S corporations not making an election to transfer the credit, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s | 3 | 7,370 |

Part II Credit for Personal Use Part of Refueling Property

- | | | |
|--|-----------|--|
| 4 Enter the total credit amount figured in Part III of Schedule(s) A (Form 8911) | 4 | |
| 5 Regular tax before credits:
• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z.
• Other filers. Enter the regular tax before credits from your return. } | 5 | |
| 6 Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:
a Foreign tax credit 6a | | |
| b Certain allowable credits (see instructions) 6b | | |
| c Add lines 6a and 6b 6c | 6c | |
| 7 Net regular tax. Subtract line 6c from line 5. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 3 | 7 | |
| 8 Tentative minimum tax (see instructions):
• Individuals. Enter the amount from Form 6251, line 9.
• Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. } | 8 | |
| 9 Subtract line 8 from line 7. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 3 | 9 | |
| 10 Personal use part of credit. Enter the smaller of line 4 or line 9 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 9 is smaller than line 4, see instructions | 10 | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37721Q

Form **8911** (Rev. 12-2025)

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

SCHEDULE A
(Form 8911)(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property

Attach to your tax return.

Go to www.irs.gov/Form8911 for instructions and the latest information.

OMB No. 1545-0123

Attachment
Sequence No. **151A**

Name(s) shown on return

Fictitious Town

Identifying number

00-9012345

Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.**Part I Vehicle Refueling Property Details** (see instructions)

1	If making an elective payment election or transfer election, enter the IRS-issued registration number for the refueling property	PA0012510A45																					
2a	Description of refueling property: <u>30 kWh DC EV charger</u>																						
b	If different than filer, enter: (i) Owner's name: _____ (ii) Owner's TIN: _____																						
3	Location of refueling property.																						
a	Address (if applicable): <u>1 Main Street, Camden, NJ 08102</u>																						
b	Coordinates. (i) Latitude: <table border="1"><tr><td>+</td><td>3</td><td>9</td><td>.</td><td>4</td><td>7</td><td>2</td><td>2</td><td>0</td><td>5</td></tr></table> Enter a "+" (plus) or "-" (minus) sign in the first box. (ii) Longitude: <table border="1"><tr><td>-</td><td>0</td><td>7</td><td>4</td><td>.</td><td>8</td><td>2</td><td>6</td><td>7</td><td>6</td><td>4</td></tr></table> Enter a "+" (plus) or "-" (minus) sign in the first box.	+	3	9	.	4	7	2	2	0	5	-	0	7	4	.	8	2	6	7	6	4	
+	3	9	.	4	7	2	2	0	5														
-	0	7	4	.	8	2	6	7	6	4													
4	Date construction began (MM/DD/YYYY): <u>03/31/2025</u>																						
5	Date placed in service (MM/DD/YYYY): <u>05/15/2025</u>																						
6	Eligible census tract determination.																						
a	Was the refueling property placed in service in an eligible census tract? See instructions. ☒ Yes. Continue to line 6b. ☐ No. Stop here. Refueling property must be placed in service in an eligible census tract to qualify for the credit.																						
b	Enter the 11-digit census tract GEOID pertaining to your refueling property. See instructions. <table border="1"><tr><td>3</td><td>4</td><td>0</td><td>0</td><td>1</td><td>0</td><td>1</td><td>1</td><td>5</td><td>0</td><td>0</td></tr></table>	3	4	0	0	1	0	1	1	5	0	0											
3	4	0	0	1	0	1	1	5	0	0													
7	Certification/permit number issued by government with jurisdiction over operation of refueling property. See instructions	EV-25-AC 00347																					

Part II Credit Amount for Business/Investment Use Part of Refueling Property

8	Enter the cost of the qualified alternative fuel vehicle refueling property described above	8	35,250
9	Business/investment use percentage (see instructions)	9	100 %
10	Multiply line 8 by line 9. If the result is zero, enter -0-, skip lines 11 through 16, and go to line 17	10	35,250
11	Section 179 expense deduction (see instructions)	11	0
12	Subtract line 11 from line 10	12	35,250
13	Is the refueling property part of a qualified alternative fuel vehicle refueling project that meets the prevailing wage and apprenticeship requirements? See instructions. If construction began before January 29, 2023 (see line 4), skip the instructions and answer "Yes" ☐ Yes ☒ No		
14	Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes")	14	2,115
15	Maximum business/investment use part of credit	15	\$ 100,000
16	Enter the smaller of line 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If you entered 100% on line 9 above, stop here. Otherwise, continue to line 17	16	2,115

Part III Credit Amount for Personal Use Part of Refueling Property

17	Was the refueling property installed on property used as your main home? ☐ Yes. Continue to line 18. ☐ No. Stop here. Refueling property not installed on property used as your main home does not qualify for the personal use part of the credit.		
18	Subtract line 10 from line 8	18	
19	Multiply line 18 by 30% (0.30)	19	
20	Maximum personal use part of credit	20	\$ 1,000
21	Enter the smaller of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911	21	

For Paperwork Reduction Act Notice, see the Form 8911 instructions.

Cat. No. 94797A

Schedule A (Form 8911) (Rev. 12-2025)

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

SCHEDULE A
(Form 8911)(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Alternative Fuel Vehicle Refueling Property

Attach to your tax return.

Go to www.irs.gov/Form8911 for instructions and the latest information.

OMB No. 1545-0123

Attachment
Sequence No. **151A**

Name(s) shown on return

Fictitious Town

Identifying number

00-9012345

Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.**Part I Vehicle Refueling Property Details** (see instructions)

1	If making an elective payment election or transfer election, enter the IRS-issued registration number for the refueling property	PA0012510A45																					
2a	Description of refueling property: <u>30 kWh DC EV charger</u>																						
b	If different than filer, enter: (i) Owner's name: _____ (ii) Owner's TIN: _____																						
3	Location of refueling property.																						
a	Address (if applicable): <u>1 Main Street, Camden, NJ 08102</u>																						
b	Coordinates. (i) Latitude: <table border="1"><tr><td>+</td><td>3</td><td>9</td><td>.</td><td>4</td><td>7</td><td>2</td><td>2</td><td>0</td><td>5</td></tr></table> Enter a "+" (plus) or "-" (minus) sign in the first box. (ii) Longitude: <table border="1"><tr><td>-</td><td>0</td><td>7</td><td>4</td><td>.</td><td>8</td><td>2</td><td>6</td><td>7</td><td>6</td><td>4</td></tr></table> Enter a "+" (plus) or "-" (minus) sign in the first box.	+	3	9	.	4	7	2	2	0	5	-	0	7	4	.	8	2	6	7	6	4	
+	3	9	.	4	7	2	2	0	5														
-	0	7	4	.	8	2	6	7	6	4													
4	Date construction began (MM/DD/YYYY): <u>2/15/2025</u>																						
5	Date placed in service (MM/DD/YYYY): <u>5/15/2025</u>																						
6	Eligible census tract determination.																						
a	Was the refueling property placed in service in an eligible census tract? See instructions. ☒ Yes. Continue to line 6b. ☐ No. Stop here. Refueling property must be placed in service in an eligible census tract to qualify for the credit.																						
b	Enter the 11-digit census tract GEOID pertaining to your refueling property. See instructions. <table border="1"><tr><td>3</td><td>4</td><td>0</td><td>0</td><td>1</td><td>0</td><td>1</td><td>1</td><td>5</td><td>0</td><td>0</td></tr></table>	3	4	0	0	1	0	1	1	5	0	0											
3	4	0	0	1	0	1	1	5	0	0													
7	Certification/permit number issued by government with jurisdiction over operation of refueling property. See instructions	EV-25-AC 00346																					

Part II Credit Amount for Business/Investment Use Part of Refueling Property

8	Enter the cost of the qualified alternative fuel vehicle refueling property described above	8	35,250
9	Business/investment use percentage (see instructions)	9	100 %
10	Multiply line 8 by line 9. If the result is zero, enter -0-, skip lines 11 through 16, and go to line 17	10	35,250
11	Section 179 expense deduction (see instructions)	11	0
12	Subtract line 11 from line 10	12	35,250
13	Is the refueling property part of a qualified alternative fuel vehicle refueling project that meets the prevailing wage and apprenticeship requirements? See instructions. If construction began before January 29, 2023 (see line 4), skip the instructions and answer "Yes" ☐ Yes ☒ No		
14	Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes")	14	2,115
15	Maximum business/investment use part of credit	15	\$ 100,000
16	Enter the smaller of line 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If you entered 100% on line 9 above, stop here. Otherwise, continue to line 17	16	2,115

Part III Credit Amount for Personal Use Part of Refueling Property

17	Was the refueling property installed on property used as your main home? ☐ Yes. Continue to line 18. ☐ No. Stop here. Refueling property not installed on property used as your main home does not qualify for the personal use part of the credit.		
18	Subtract line 10 from line 8	18	
19	Multiply line 18 by 30% (0.30)	19	
20	Maximum personal use part of credit	20	\$ 1,000
21	Enter the smaller of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911	21	

For Paperwork Reduction Act Notice, see the Form 8911 instructions.

Cat. No. 94797A

Schedule A (Form 8911) (Rev. 12-2025)

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

**SCHEDULE A
(Form 8911)**(Rev. December 2025)
Department of the Treasury
Internal Revenue Service**Alternative Fuel Vehicle Refueling Property**

Attach to your tax return.

Go to www.irs.gov/Form8911 for instructions and the latest information.

OMB No. 1545-0123

Attachment
Sequence No. **151A**

Name(s) shown on return

Fictitious Town

Identifying number

00-9012345

Note: Complete a separate Schedule A (Form 8911) for each qualified alternative fuel vehicle refueling property placed in service during the tax year. See instructions.**Part I Vehicle Refueling Property Details** (see instructions)

- 1 If making an elective payment election or transfer election, enter the IRS-issued registration number for the refueling property PA0032510A45
- 2a Description of refueling property: 60 kWh DC EV charger
- b If different than filer, enter: (i) Owner's name: _____ (ii) Owner's TIN: _____
- 3 Location of refueling property.
- a Address (if applicable): _____
- b Coordinates. (i) Latitude: . (ii) Longitude: .
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 4 Date construction began (MM/DD/YYYY): 2/15/2025
- 5 Date placed in service (MM/DD/YYYY): 5/15/2025
- 6 Eligible census tract determination.
- a Was the refueling property placed in service in an eligible census tract? See instructions.
☒ **Yes.** Continue to line 6b.
☐ **No. Stop here.** Refueling property must be placed in service in an eligible census tract to qualify for the credit.
- b Enter the 11-digit census tract GEOID pertaining to your refueling property. See instructions.
- 7 Certification/permit number issued by government with jurisdiction over operation of refueling property. See instructions EV-25-AC 00345

Part II Credit Amount for Business/Investment Use Part of Refueling Property

- | | | | |
|----|---|----|------------|
| 8 | Enter the cost of the qualified alternative fuel vehicle refueling property described above | 8 | 52,325 |
| 9 | Business/investment use percentage (see instructions) | 9 | 100 % |
| 10 | Multiply line 8 by line 9. If the result is zero, enter -0-, skip lines 11 through 16, and go to line 17 | 10 | 52,325 |
| 11 | Section 179 expense deduction (see instructions) | 11 | 0 |
| 12 | Subtract line 11 from line 10 | 12 | 52,325 |
| 13 | Is the refueling property part of a qualified alternative fuel vehicle refueling project that meets the prevailing wage and apprenticeship requirements? See instructions. If construction began before January 29, 2023 (see line 4), skip the instructions and answer "Yes" ☐ Yes ☒ No | | |
| 14 | Multiply line 12 by 6% (0.06) (30% (0.30) if the answer on line 13 above is "Yes") | 14 | 3,140 |
| 15 | Maximum business/investment use part of credit | 15 | \$ 100,000 |
| 16 | Enter the smaller of line 14 or line 15. Include this credit amount on line 1 in Part I of Form 8911. If you entered 100% on line 9 above, stop here. Otherwise, continue to line 17 | 16 | 3,140 |

Part III Credit Amount for Personal Use Part of Refueling Property

- | | | | |
|----|---|----|----------|
| 17 | Was the refueling property installed on property used as your main home?
☐ Yes. Continue to line 18.
☐ No. Stop here. Refueling property not installed on property used as your main home does not qualify for the personal use part of the credit. | | |
| 18 | Subtract line 10 from line 8 | 18 | |
| 19 | Multiply line 18 by 30% (0.30) | 19 | |
| 20 | Maximum personal use part of credit | 20 | \$ 1,000 |
| 21 | Enter the smaller of line 19 or line 20. Include this credit amount on line 4 in Part II of Form 8911 | 21 | |

For Paperwork Reduction Act Notice, see the Form 8911 instructions.

Cat. No. 94797A

Schedule A (Form 8911) (Rev. 12-2025)

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

Form **8936**Department of the Treasury
Internal Revenue Service**Clean Vehicle Credits**

Attach to your tax return.

Go to www.irs.gov/Form8936 for instructions and the latest information.

OMB No. 1545-2137

2025
Attachment
Sequence No. **69**

Name(s) shown on return

Fictitious Town

Identifying number

00-9012345

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
• Individuals who transferred the credit to the dealer at the time of sale must file this form and Schedule A (Form 8936).

Part I Modified Adjusted Gross Income (MAGI) Amount

1a	Enter the amount from line 11a of your 2025 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	1a																							
b	Enter any income from Puerto Rico you excluded	1b																							
c	Enter any amount from Form 2555, line 45	1c																							
d	Enter any amount from Form 2555, line 50	1d																							
e	Enter any amount from Form 4563, line 15	1e																							
2	Add lines 1a through 1e	2																							
3a	Enter the amount from line 11 of your 2024 Form 1040, 1040-SR, or 1040-NR. Estates and trusts, Form 1041, see instructions	3a																							
b	Enter any income from Puerto Rico you excluded	3b																							
c	Enter any amount from Form 2555, line 45	3c																							
d	Enter any amount from Form 2555, line 50	3d																							
e	Enter any amount from Form 4563, line 15	3e																							
4	Add lines 3a through 3e	4																							
5	Enter your 2024 filing status (S, MFS, etc., see chart below) Individuals, estates, or trusts exceeding the following MAGI limits for both 2024 and 2025 can't claim the applicable credit.	5																							
<table><thead><tr><th>Filing Status</th><th>Part II/III Limits</th><th>Part IV Limits</th></tr></thead><tbody><tr><td>Single (S)</td><td>\$150,000</td><td>\$75,000</td></tr><tr><td>Married filing separately (MFS)</td><td>\$150,000</td><td>\$75,000</td></tr><tr><td>Head of household (HOH)</td><td>\$225,000</td><td>\$112,500</td></tr><tr><td>Married filing jointly (MFJ)</td><td>\$300,000</td><td>\$150,000</td></tr><tr><td>Qualifying surviving spouse (QSS)</td><td>\$300,000</td><td>\$150,000</td></tr><tr><td>Estates and trusts</td><td>\$150,000</td><td>N/A</td></tr></tbody></table>					Filing Status	Part II/III Limits	Part IV Limits	Single (S)	\$150,000	\$75,000	Married filing separately (MFS)	\$150,000	\$75,000	Head of household (HOH)	\$225,000	\$112,500	Married filing jointly (MFJ)	\$300,000	\$150,000	Qualifying surviving spouse (QSS)	\$300,000	\$150,000	Estates and trusts	\$150,000	N/A
Filing Status	Part II/III Limits	Part IV Limits																							
Single (S)	\$150,000	\$75,000																							
Married filing separately (MFS)	\$150,000	\$75,000																							
Head of household (HOH)	\$225,000	\$112,500																							
Married filing jointly (MFJ)	\$300,000	\$150,000																							
Qualifying surviving spouse (QSS)	\$300,000	\$150,000																							
Estates and trusts	\$150,000	N/A																							

Part II Credit for Business/Investment Use Part of New Clean Vehicles

6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	6	
7	New clean vehicle credit from partnerships and S corporations (see instructions)	7	
8	Business/investment use part of credit. Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	8	

Part III Credit for Personal Use Part of New Clean Vehicles

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	9	
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	10	
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	11	
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	12	
13	Personal use part of credit. Enter the smaller of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	13	

Part IV Credit for Previously Owned Clean Vehicles

14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	17	
18	Enter the smaller of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	18	

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	19	55,000
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	20	0
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	21	55,000

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37751E

Form **8936** (2025) Created 3/19/25

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

SCHEDULE A
(Form 8936)Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Fictitious Town

Clean Vehicle Credit Amount

Attach to your tax return.

Go to www.irs.gov/Form8936 for instructions and the latest information.

OMB No. 1545-2137

2025

Attachment
Sequence No. 69A

Identifying number

00-9012345

- Notes:**
- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
 - Individuals who transferred the credit to the dealer at the time of sale must file this schedule and Form 8936.

Part I Vehicle Details

- 1a** Year 2025
- b** Make IC Corporation
- c** Model CE3402
- 2** Vehicle identification number (VIN) (see instructions) 4 D R E B E 2 R 5 R B 1 8 0 3 8 5
- 3** Enter date vehicle was placed in service (MM/DD/YYYY) 09/01/2025
- 4a** Did you transfer the credit to the dealer at the time of sale?
☐ **Yes.** Enter the transferred amount shown on the seller's report
☒ **No.** Go to line 5.
- b** If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c ☐
- 5** Does the VIN entered on line 2 belong to a **new clean vehicle** acquired before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part II.
☒ **No.** Go to line 6.
- 6** Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part IV.
☒ **No.** Go to line 7.
- 7** Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☒ **Yes.** Go to Part V.
☐ **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
☐ **No.** Go to line 8b.
- b** Are you filing this form with an individual income tax return?
☐ **Yes.** Go to line 8c.
☐ **No.** Skip lines 8c and 8d and go to line 8e.
- c** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?
☐ **Yes.** Go to line 8d.
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 8d and go to line 8e.
- d** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 8e.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle *(continued)*

- e** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

9	Tentative credit amount (see instructions)	9	
10	Business/investment use percentage (see instructions)	10	%
11	Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below	11	

Part III Credit Amount for Personal Use Part of New Clean Vehicle

12	Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936	12	
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Part IV Credit Amount for Previously Owned Clean Vehicle

- 13a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- ☐ **No.** Go to line 13b.
- b** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?
- ☐ **Yes.** Go to line 13c.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.
- c** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.
- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.
- d** Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.
- ☐ **Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.
- ☐ **No.** Go to line 13e.
- e** Is the sales price of the vehicle more than \$25,000?
- ☐ **Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
- ☐ **No.**
- f** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- g** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
- ☐ **Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
- ☐ **No.**

14	Enter the sales price of the vehicle	14	
15	Multiply line 14 by 30% (0.30)	15	
16	Maximum vehicle credit amount	16	\$4,000
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	17	

Part V Credit Amount for Qualified Commercial Clean Vehicle

18a If making an elective payment election, enter the IRS-issued registration number for the vehicle PF0012510A45

b Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
☒ **Yes.**
☐ **No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.

c Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
☒ **Yes.**
☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

d Is the vehicle also powered in part by gas or diesel? See instructions.
☐ **Yes.**
☒ **No.**

e Enter the vehicle's gross vehicle weight rating (GVWR) 33,000

19 Enter the cost or other basis of the vehicle. See instructions	19	<u>315,865</u>
20 Section 179 expense deduction (see instructions)	20	<u>0</u>
21 Subtract line 20 from line 19	21	<u>315,865</u>
22 Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No")	22	<u>94,760</u>
23 Enter the incremental cost of the vehicle. See instructions	23	<u>297,500</u>
24 Enter the smaller of line 22 or line 23	24	<u>94,760</u>
25 Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (see line 18e) is 14,000 pounds or more)	25	<u>40,000</u>
26 Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	26	<u>40,000</u>

SCHEDULE A
(Form 8936)Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Fictitious Town

Clean Vehicle Credit Amount

Attach to your tax return.

Go to www.irs.gov/Form8936 for instructions and the latest information.

OMB No. 1545-2137

2025

Attachment
Sequence No. 69A

Identifying number

00-9012345

- Notes:**
- Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
 - Individuals who transferred the credit to the dealer at the time of sale must file this schedule and Form 8936.

Part I Vehicle Details

- 1a** Year 2025
- b** Make Ford
- c** Model Mustang Mach E
- 2** Vehicle identification number (VIN) (see instructions) 3 F M T K 1 S S 5 P M A 0 2 9 6 0
- 3** Enter date vehicle was placed in service (MM/DD/YYYY) 9/23/2025
- 4a** Did you transfer the credit to the dealer at the time of sale?
☐ **Yes.** Enter the transferred amount shown on the seller's report
☒ **No.** Go to line 5.
- b** If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c ☐
- 5** Does the VIN entered on line 2 belong to a **new clean vehicle** acquired before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part II.
☒ **No.** Go to line 6.
- 6** Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part IV.
☒ **No.** Go to line 7.
- 7** Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☒ **Yes.** Go to Part V.
☐ **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
☐ **No.** Go to line 8b.
- b** Are you filing this form with an individual income tax return?
☐ **Yes.** Go to line 8c.
☐ **No.** Skip lines 8c and 8d and go to line 8e.
- c** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?
☐ **Yes.** Go to line 8d.
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 8d and go to line 8e.
- d** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 8e.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle *(continued)*

- e** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

9	Tentative credit amount (see instructions)	9	
10	Business/investment use percentage (see instructions)	10	%
11	Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below	11	

Part III Credit Amount for Personal Use Part of New Clean Vehicle

12	Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936	12	
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Part IV Credit Amount for Previously Owned Clean Vehicle

- 13a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- ☐ **No.** Go to line 13b.
- b** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?
- ☐ **Yes.** Go to line 13c.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.
- c** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.
- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.
- d** Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.
- ☐ **Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.
- ☐ **No.** Go to line 13e.
- e** Is the sales price of the vehicle more than \$25,000?
- ☐ **Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
- ☐ **No.**
- f** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- g** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
- ☐ **Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
- ☐ **No.**

14	Enter the sales price of the vehicle	14	
15	Multiply line 14 by 30% (0.30)	15	
16	Maximum vehicle credit amount	16	\$4,000
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	17	

Part V Credit Amount for Qualified Commercial Clean Vehicle

18a If making an elective payment election, enter the IRS-issued registration number for the vehicle PF0022510A45

b Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
☒ **Yes.**
☐ **No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.

c Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
☒ **Yes.**
☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

d Is the vehicle also powered in part by gas or diesel? See instructions.
☐ **Yes.**
☒ **No.**

e Enter the vehicle's gross vehicle weight rating (GVWR) 4,300

19 Enter the cost or other basis of the vehicle. See instructions	19	<u>48,599</u>
20 Section 179 expense deduction (see instructions)	20	<u>0</u>
21 Subtract line 20 from line 19	21	<u>48,599</u>
22 Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No")	22	<u>14,580</u>
23 Enter the incremental cost of the vehicle. See instructions	23	<u>14,000</u>
24 Enter the smaller of line 22 or line 23	24	<u>14,000</u>
25 Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (see line 18e) is 14,000 pounds or more)	25	<u>7,500</u>
26 Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	26	<u>7,500</u>

SCHEDULE A
(Form 8936)Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Fictitious Town

Clean Vehicle Credit Amount

Attach to your tax return.

Go to www.irs.gov/Form8936 for instructions and the latest information.

OMB No. 1545-2137

2025

Attachment
Sequence No. 69A

Identifying number

00-9012345

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
• Individuals who transferred the credit to the dealer at the time of sale must file this schedule and Form 8936.

Part I Vehicle Details

- 1a** Year 2025
- b** Make Chevrolet
- c** Model Bolt
- 2** Vehicle identification number (VIN) (see instructions) 1 G 1 F W 6 S 0 3 P 5 1 1 7 6 1 0
- 3** Enter date vehicle was placed in service (MM/DD/YYYY) 8/3/2025
- 4a** Did you transfer the credit to the dealer at the time of sale?
☐ **Yes.** Enter the transferred amount shown on the seller's report
☒ **No.** Go to line 5.
- b** If line 4a is "Yes," complete line 8 or line 13, as applicable, and check here if directed to do so by line 8a, 8d, 13a, or 13c . ☐
- 5** Does the VIN entered on line 2 belong to a **new clean vehicle** acquired before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part II.
☒ **No.** Go to line 6.
- 6** Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part IV.
☒ **No.** Go to line 7.
- 7** Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and before October 1, 2025 and placed in service during the tax year? See instructions for definitions.
☒ **Yes.** Go to Part V.
☐ **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
☐ **No.** Go to line 8b.
- b** Are you filing this form with an individual income tax return?
☐ **Yes.** Go to line 8c.
☐ **No.** Skip lines 8c and 8d and go to line 8e.
- c** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?
☐ **Yes.** Go to line 8d.
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 8d and go to line 8e.
- d** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part II/III limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.
☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1b.
☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 8e.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle *(continued)*

- e** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

9	Tentative credit amount (see instructions)	9	
10	Business/investment use percentage (see instructions)	10	%
11	Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below	11	

Part III Credit Amount for Personal Use Part of New Clean Vehicle

12	Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936	12	
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Part IV Credit Amount for Previously Owned Clean Vehicle

- 13a** Did you resell the vehicle within 30 days of the placed-in-service date shown on line 3?
- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- ☐ **No.** Go to line 13b.
- b** Complete Form 8936, lines 1 and 2. Is line 2 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2025 filing status?
- ☐ **Yes.** Go to line 13c.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, skip line 13c and go to line 13d.
- c** Complete Form 8936, lines 3, 4, and 5. Is line 4 more than the "Part IV limits" amount shown on the chart below line 5, Form 8936 for your 2024 filing status? See instructions if your 2025 return is a joint return.
- ☐ **Yes. Stop here.** You can't claim a clean vehicle credit for this vehicle. If line 4a is "Yes," check the box on line 4b and report the amount from line 4a on Schedule 2 (Form 1040), line 1c.
- ☐ **No.** If you transferred the credit amount to the dealer at the time of sale, stop here and see instructions. Otherwise, go to line 13d.
- d** Have you claimed a previously owned clean vehicle credit for another vehicle purchased in the 3-year period ending on the date you purchased the vehicle identified in Part I? See instructions if you are filing a joint return.
- ☐ **Yes. Stop here.** You can't claim a credit for this vehicle if you have already claimed the previously owned vehicle credit for another vehicle purchased during this 3-year period.
- ☐ **No.** Go to line 13e.
- e** Is the sales price of the vehicle more than \$25,000?
- ☐ **Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
- ☐ **No.**
- f** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
- ☐ **Yes.**
- ☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- g** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
- ☐ **Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
- ☐ **No.**

14	Enter the sales price of the vehicle	14	
15	Multiply line 14 by 30% (0.30)	15	
16	Maximum vehicle credit amount	16	\$4,000
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	17	

Part V Credit Amount for Qualified Commercial Clean Vehicle

18a If making an elective payment election, enter the IRS-issued registration number for the vehicle PF0032510A45

b Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
☒ **Yes.**
☐ **No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.

c Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
☒ **Yes.**
☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

d Is the vehicle also powered in part by gas or diesel? See instructions.
☐ **Yes.**
☒ **No.**

e Enter the vehicle's gross vehicle weight rating (GVWR) 3,500

19 Enter the cost or other basis of the vehicle. See instructions	19	<u>29,455</u>
20 Section 179 expense deduction (see instructions)	20	<u>0</u>
21 Subtract line 20 from line 19	21	<u>29,455</u>
22 Multiply line 21 by 15% (0.15) (30% (0.30) if the answer on line 18d above is "No")	22	<u>8,837</u>
23 Enter the incremental cost of the vehicle. See instructions	23	<u>7,500</u>
24 Enter the smaller of line 22 or line 23	24	<u>7,500</u>
25 Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (see line 18e) is 14,000 pounds or more)	25	<u>7,500</u>
26 Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	26	<u>7,500</u>

Form **3468**Department of the Treasury
Internal Revenue Service**Investment Credit**

Attach to your tax return.

Go to www.irs.gov/Form3468 for instructions and the latest information.

OMB No. 1545-0155

2025Attachment
Sequence No. **174**

Name(s) shown on return

Fictitious Town

Identifying number

00-9012345

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

- 1** If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility PJ0012510A45
- 2a** (i) Enter the facility's emissions value or rate (kg of CO₂e per kg of qualified clean hydrogen): _____
(ii) Enter the Department of Energy (DOE) control number, if applicable (see instructions): _____
- b** If you petitioned for a provisional emissions rate (PER), check the applicable box below and complete line 2b(iii), if applicable.
(i) ☐ An emissions value was received from the DOE.
(ii) ☐ A designated lifecycle analysis (LCA) model was used to determine an emissions value.
(iii) Enter the DOE control number, if applicable: _____
- 3a** Type (solar, clean hydrogen, rehabilitation, etc.): Solar
- b** If different from filer, enter:
(i) Owner's name: _____
(ii) Owner's TIN: _____
- c** Address of the facility (if applicable):
1 Main Street, Fictitious Town, NJ
- d** Coordinates. (i) Latitude: . (ii) Longitude: .
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- e** Check this box if the property includes qualified interconnection property under section 48(a)(8) or 48E(b)(1)(B) ☐
- 4** Date construction began (MM/DD/YYYY): 3/31/2025
- 5** Date placed in service (MM/DD/YYYY): 5/15/2025
- 6** Is the facility an expansion of an existing facility? ☐ Yes ☒ No
- 7** Does the property, facility, or project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?
a ☒ Yes.
b ☐ No.
c ☐ Not applicable; the facility doesn't produce electricity.
- 8** Does the property, facility, or project satisfy the prevailing wage and apprenticeship requirements?
a ☐ Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.
b ☐ Yes, and either (i) section 48(a)(9)(B)(ii), 48E(a)(2)(A)(ii)(I), or 48E(a)(2)(B)(ii)(I) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11), or 48E(d)(3) and (4) apply.
c ☒ No.
d ☐ Not applicable.
- 9** Does the property, facility, or project qualify for a domestic content bonus credit per section 48(a)(12)(B) or 48E(a)(3)(B)?
a ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus). Attach the required information.
b ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus). Attach the required information.
c ☒ No.
- 10** Does the property, facility, or project qualify for an energy community bonus credit per section 48(a)(14) or 48E(a)(3)(A)?
a ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus).
b ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus).
c ☒ No.
- 11** Does the property, facility, or project qualify for the low-income communities bonus credit under section 48(e)(2) or 48E(h)(2)? (The facility must have received an allocation of capacity limitation.)
a ☐ Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).
b ☐ Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).
c ☐ Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) or 48E(h)(2)(B) (20% bonus).
d ☐ Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) or 48E(h)(2)(C) (20% bonus).
e If "Yes" to line 11a, 11b, 11c, or 11d, enter your 48(e) or 48E(h) Control Number: _____
f Enter the originating pass-through entity's employer identification number (EIN) (if applicable): _____
g ☒ No.

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: 25.6 kilowatt (kW) direct current (dc)**(ii)** Nameplate capacity: 18.56 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? ☐ Yes ☐ 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. ☐ Semiconductor manufacturing facility ☐ 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) (35% (0.35) for property placed in service after 2025)			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%. For qualified fuel cell property described under section 48(c)(1), see instructions	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	3a			
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	3b		%	
c	Multiply line 3a by line 3b	3c			
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 3f	3d		%	
e	Multiply line 3a by line 3d	3e			
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 4	3f		%	
g	Multiply line 3a by line 3f	3g			
h	Reserved for future use	3h			
i	Reserved for future use	3i			
j	Reserved for future use	3j			
k	Reserved for future use	3k			
l	Reserved for future use	3l			
m	Reserved for future use	3m			
n	Reserved for future use	3n			
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	5			
	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	6a			
	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				
b	Multiply line 5 by line 6a	6b			
c	Multiply line 5 by 15% (0.15)	6c			
d	Enter the smaller of line 6b or 6c	6d			
e	Subtract line 6d from line 5	6e			
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), doesn't have a maximum net output of less than 1 MW (as measured in ac), or meet an exception under section 45Y(g)(12)(D), and construction began in 2024, 2025, or after 2025, multiply line 7 by line A, B, or C 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) C. Construction began after 2025, 0% (0.00)	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	Applicable energy percentage. See instructions	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	70,000			
b	Applicable energy percentage. See instructions	3b	30	%		
c	Multiply line 3a by line 3b				3c	21,000
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

21,000

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	5a			
b	Multiply line 5a by 30% (0.30)	5b			
c	Enter the applicable kW capacity of property on line 5a. See instructions	5c			
d	Multiply line 5c by \$1,000	5d			
e	Enter the smaller of line 5b or 5d			5e	
f	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	5f			
g	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	5g		%	
h	Multiply line 5f by line 5g	5h			
i	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	5i		%	
j	Multiply line 5f by line 5i	5j			
k	Reserved for future use			5k	
l	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	5l		%	
m	Multiply line 5f by line 5l	5m			
n	Add lines 5h, 5j, and 5m	5n			
o	Enter the applicable kW capacity of property on line 5f. See instructions	5o			
p	Multiply line 5o by \$3,000	5p			
q	Enter the smaller of line 5n or 5p			5q	
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	7a			
b	If you checked the box in Part I, line 7a or 8b, enter 10%. Otherwise, enter 2%	7b		%	
c	Multiply line 7a by line 7b	7c			
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 7g	7d		%	
e	Multiply line 7a by line 7d	7e			
f	Reserved for future use			7f	
g	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	7g		%	
h	Multiply line 7a by line 7g	7h			
i	Add lines 7c, 7e, and 7h			7i	
j	Enter the applicable kW capacity of property on line 7a. See instructions	7j			
k	Reserved for future use	7k			
l	Multiply line 7j by \$200			7l	
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)	25a			
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	27	21,000		
	If proceeds of tax-exempt bonds were not used to finance your facility, skip line 28, and go to line 29.				
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	28a			
	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				
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		21,000	
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), doesn't have a maximum net output of less than 1 MW (as measured in ac), or meet an exception under section 45(b)(10)(D), multiply line 29 by 90% (0.90). All others, enter the amount from line 29	30		21,000	
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			21,000

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1a Was there a prior section 170(h) deduction on this property? ☐ Yes ☐ No

b If "Yes" to line 1a, then provide the prior NPS number _____

c 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). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ☐

d Enter the dates for the 24- or 60-month measuring period.
Beginning date: _____
End date: _____

e Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____

f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above \$ _____

g Enter the amount of qualified rehabilitation expenditures	1g		
h Reserved for future use	1h		
i Reserved for future use	1i		
j For certified historic structures with expenditures paid or incurred, multiply line 1g by 4% (0.04)	1j		
Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.			
k If you completed line 1j, enter the following.			
(i) The assigned NPS project number: _____ .			
(ii) The originating pass-through entity's EIN (if applicable): _____ .			
(iii) The date the NPS approved the Request for Certification of Completed Work: _____ .			
l Reserved for future use.			
m If you have not received an approved certification of completed work, enter the date that is 30 months after the date that the original rehabilitation credit was claimed for the property: _____ , and attach the first page of NPS Form 10-168, with an indication that it was received, and a statement that you did not receive the final certification of completed work before the date above.			
2 Enter the applicable unused investment credit from cooperatives. See instructions	2		
3 Add lines 1j and 2. Report this amount on Form 3800, Part III, line 4k	3		

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

Form **3468**Department of the Treasury
Internal Revenue Service**Investment Credit**

Attach to your tax return.

Go to www.irs.gov/Form3468 for instructions and the latest information.

OMB No. 1545-0155

2025Attachment
Sequence No. **174**

Name(s) shown on return

Fictitious Town

Identifying number

00-9012345

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

- 1** If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility PJ0022510A45
- 2a (i)** Enter the facility's emissions value or rate (kg of CO₂e per kg of qualified clean hydrogen): _____
- (ii)** Enter the Department of Energy (DOE) control number, if applicable (see instructions): _____
- b** If you petitioned for a provisional emissions rate (PER), check the applicable box below and complete line 2b(iii), if applicable.
- (i)** ☐ An emissions value was received from the DOE.
- (ii)** ☐ A designated lifecycle analysis (LCA) model was used to determine an emissions value.
- (iii)** Enter the DOE control number, if applicable: _____
- 3a** Type (solar, clean hydrogen, rehabilitation, etc.): Solar
- b** If different from filer, enter:
- (i)** Owner's name: _____
- (ii)** Owner's TIN: _____
- c** Address of the facility (if applicable):
1 Firehouse Lane, Camden, NJ 08102
- d** Coordinates. **(i)** Latitude: . **(ii)** Longitude: .
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- e** Check this box if the property includes qualified interconnection property under section 48(a)(8) or 48E(b)(1)(B) ☐
- 4** Date construction began (MM/DD/YYYY): 1/15/2025
- 5** Date placed in service (MM/DD/YYYY): 4/15/2025
- 6** Is the facility an expansion of an existing facility? ☐ Yes ☒ No
- 7** Does the property, facility, or project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?
- a** ☒ Yes.
- b** ☐ No.
- c** ☐ Not applicable; the facility doesn't produce electricity.
- 8** Does the property, facility, or project satisfy the prevailing wage and apprenticeship requirements?
- a** ☐ Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.
- b** ☐ Yes, and either (i) section 48(a)(9)(B)(ii), 48E(a)(2)(A)(ii)(II), or 48E(a)(2)(B)(ii)(II) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11), or 48E(d)(3) and (4) apply.
- c** ☒ No.
- d** ☐ Not applicable.
- 9** Does the property, facility, or project qualify for a domestic content bonus credit per section 48(a)(12)(B) or 48E(a)(3)(B)?
- a** ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus). Attach the required information.
- b** ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus). Attach the required information.
- c** ☒ No.
- 10** Does the property, facility, or project qualify for an energy community bonus credit per section 48(a)(14) or 48E(a)(3)(A)?
- a** ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is satisfied (10% bonus).
- b** ☐ Yes, and section 48(a)(9)(B), 48E(a)(2)(A)(ii), or 48E(a)(2)(B)(ii) is **not** satisfied (2% bonus).
- c** ☒ No.
- 11** Does the property, facility, or project qualify for the low-income communities bonus credit under section 48(e)(2) or 48E(h)(2)? (The facility must have received an allocation of capacity limitation.)
- a** ☐ Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).
- b** ☐ Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).
- c** ☐ Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) or 48E(h)(2)(B) (20% bonus).
- d** ☐ Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) or 48E(h)(2)(C) (20% bonus).
- e** If "Yes" to line 11a, 11b, 11c, or 11d, enter your 48(e) or 48E(h) Control Number: _____
- f** Enter the originating pass-through entity's employer identification number (EIN) (if applicable): _____
- g** ☒ No.

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: 35 kilowatt (kW) direct current (dc)**(ii)** Nameplate capacity: 22 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				
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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				
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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				
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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				
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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				
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b Multiply line 5a by 20% (0.20)**5b****6** Enter the applicable unused investment credit from cooperatives. See instructions

6				
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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? ☐ Yes ☐ 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. ☐ Semiconductor manufacturing facility ☐ 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) (35% (0.35) for property placed in service after 2025)	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%. For qualified fuel cell property described under section 48(c)(1), see instructions .	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	3a			
b	If you checked Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	3b		%	
c	Multiply line 3a by line 3b	3c			
d	If you checked Part I, line 9a, enter 10%. If you checked Part I, line 9b, enter 2%. Otherwise, go to line 3f	3d		%	
e	Multiply line 3a by line 3d	3e			
f	If you checked Part I, line 10a, enter 10%. If you checked Part I, line 10b, enter 2%. Otherwise, go to line 4	3f		%	
g	Multiply line 3a by line 3f	3g			
h	Reserved for future use	3h			
i	Reserved for future use	3i			
j	Reserved for future use	3j			
k	Reserved for future use	3k			
l	Reserved for future use	3l			
m	Reserved for future use	3m			
n	Reserved for future use	3n			
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	5			
	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	6a			
	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				
b	Multiply line 5 by line 6a	6b			
c	Multiply line 5 by 15% (0.15)	6c			
d	Enter the smaller of line 6b or 6c	6d			
e	Subtract line 6d from line 5	6e			
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), doesn't have a maximum net output of less than 1 MW (as measured in ac), or meet an exception under section 45Y(g)(12)(D), and construction began in 2024, 2025, or after 2025, multiply line 7 by line A, B, or C 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) C. Construction began after 2025, 0% (0.00)	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			
1b	Applicable energy percentage. See instructions	1b		%	
1c	Multiply line 1a by line 1b	1c			
1d	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		%	
1e	Multiply line 1a by line 1d	1e			
1f	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		%	
1g	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	75,000		
3b	Applicable energy percentage. See instructions	3b	0.30	%	
3c	Multiply line 3a by line 3b	3c			22,500
3d	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		%	
3e	Enter the amount of capacity limitation you were allocated in the allocation letter	3e		kW dc	
3f	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			
3g	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			
3h	Multiply line 3d by line 3g	3h			
3i	Multiply line 3a by line 3h	3i			
3j	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			
3k	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		%	
3l	Multiply line 3a by line 3k	3l			
3m	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		%	
3n	Multiply line 3a by line 3m	3n			
4	Add lines 3c, 3j, 3l, and 3n	4			22,500

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	5a			
b	Multiply line 5a by 30% (0.30)	5b			
c	Enter the applicable kW capacity of property on line 5a. See instructions	5c			
d	Multiply line 5c by \$1,000	5d			
e	Enter the smaller of line 5b or 5d			5e	
f	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	5f			
g	If you checked the box in Part I, line 7a or 8b, enter 30%. Otherwise, enter 6%	5g		%	
h	Multiply line 5f by line 5g	5h			
i	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	5i		%	
j	Multiply line 5f by line 5i	5j			
k	Reserved for future use			5k	
l	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	5l		%	
m	Multiply line 5f by line 5l	5m			
n	Add lines 5h, 5j, and 5m	5n			
o	Enter the applicable kW capacity of property on line 5f. See instructions	5o			
p	Multiply line 5o by \$3,000	5p			
q	Enter the smaller of line 5n or 5p			5q	
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	7a			
b	If you checked the box in Part I, line 7a or 8b, enter 10%. Otherwise, enter 2%	7b		%	
c	Multiply line 7a by line 7b	7c			
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 7g	7d		%	
e	Multiply line 7a by line 7d	7e			
f	Reserved for future use			7f	
g	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	7g		%	
h	Multiply line 7a by line 7g	7h			
i	Add lines 7c, 7e, and 7h			7i	
j	Enter the applicable kW capacity of property on line 7a. See instructions	7j			
k	Reserved for future use	7k			
l	Multiply line 7j by \$200			7l	
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)	25a			
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	27	22,500		
	If proceeds of tax-exempt bonds were not used to finance your facility, skip line 28, and go to line 29.				
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	28a			
	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				
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		22,500	
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), doesn't have a maximum net output of less than 1 MW (as measured in ac), or meet an exception under section 45(b)(10)(D), multiply line 29 by 90% (0.90). All others, enter the amount from line 29	30		22,500	
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			22,500

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1a Was there a prior section 170(h) deduction on this property? ☐ Yes ☐ No

b If "Yes" to line 1a, then provide the prior NPS number _____

c 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). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ☐

d Enter the dates for the 24- or 60-month measuring period.
Beginning date: _____
End date: _____

e Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____

f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above \$ _____

g Enter the amount of qualified rehabilitation expenditures	1g		
h Reserved for future use	1h		
i Reserved for future use	1i		
j For certified historic structures with expenditures paid or incurred, multiply line 1g by 4% (0.04)	1j		
Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.			
k If you completed line 1j, enter the following.			
(i) The assigned NPS project number: _____ .			
(ii) The originating pass-through entity's EIN (if applicable): _____ .			
(iii) The date the NPS approved the Request for Certification of Completed Work: _____ .			
l Reserved for future use.			
m If you have not received an approved certification of completed work, enter the date that is 30 months after the date that the original rehabilitation credit was claimed for the property: _____ , and attach the first page of NPS Form 10-168, with an indication that it was received, and a statement that you did not receive the final certification of completed work before the date above.			
2 Enter the applicable unused investment credit from cooperatives. See instructions	2		
3 Add lines 1j and 2. Report this amount on Form 3800, Part III, line 4k	3		

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