

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions): Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.		
l	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 10% (0.10)	12l
m	If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12m
n	Multiply line 12l by line 12m	12n
Qualified small wind energy property (see instructions):		
o	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ x 30% (0.30)	12o
p	Enter the smaller of line 12o or \$4,000	12p
q	Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ x 30% (0.30)	12q
Geothermal heat pump systems (see instructions):		
r	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 10% (0.10)	12r
Qualified investment credit facility property (see instructions):		
s	Basis of property (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ _____ x 30% (0.30)	12s
t	Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 \$ _____ x 24% (0.24)	12t
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13
14	Add lines 11e, 11f, 11i, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, 12t, and 13. Report this amount on Form 3800, Part III, line 4a	14