

Part III Rehabilitation Credit and Energy Credit (continued)

<p>Combined heat and power system property: Note: The credit for combined heat and power system property expired after 2016. However, a shareholder in a fiscal year S corporation, a partner (other than a partner in an electing large partnership) in a fiscal year partnership, or beneficiary of the designated fiscal year pass-through entity may be able to claim the credit. See Instructions. Caution: You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.</p>		
l	<p>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)</p>	12l
m	<p>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</p>	12m
n	Multiply line 12l by line 12m	12n
<p>Qualified small wind energy property: Note: The credit for qualified small wind energy property expired after 2016. However, a shareholder in a fiscal year S corporation, a partner (other than a partner in an electing large partnership) in a fiscal year partnership, or beneficiary of the designated fiscal year pass-through entity may be able to claim the credit. See Instructions.</p>		
o	<p>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)</p>	12o
p	Enter the smaller of line 12o or \$4,000	12p
q	<p>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)</p>	12q
<p>Geothermal heat pump systems: Note: The credit for geothermal heat pump systems expired after 2016. However, a shareholder in a fiscal year S corporation, a partner (other than a partner in an electing large partnership) in a fiscal year partnership, or beneficiary of the designated fiscal year pass-through entity may be able to claim the credit. See Instructions.</p>		
r	<p>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)</p>	12r
<p>Qualified investment credit facility property (see instructions):</p>		
s	<p>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)</p>	12s
t	<p>Basis of wind facility property placed in service during the tax year and the construction of which begins during 2017 \$ _____ x 24% (0.24)</p>	12t
u	<p>Basis of wind facility property placed in service during the tax year and the construction of which begins during 2018 \$ _____ x 18% (0.18)</p>	12u
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, 12u, and 13. Report this amount on Form 3800, Part III, line 4a	14