

Part III Rehabilitation Credit and Energy Credit

11 Rehabilitation credit (see instructions for requirements that must be met):

a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent

b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____

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

d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

e Pre-1936 buildings under the transition rule (see instructions) \$ _____ x 10% (0.10) **11e**

f Certified historic structures under the transition rule (see instructions) . . . \$ _____ x 20% (0.20) **11f**

g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ x 4% (0.04) **11g**

Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.
For properties identified on line 11f or 11g, complete lines 11h and 11i.

h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) _____

i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) _____

12 Energy credit:

a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ x 10% (0.10) **12a**

b Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) \$ _____ x 30% (0.30) **12b**

c Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began in 2020 (see instructions) \$ _____ x 26% (0.26) **12c**
Qualified fuel cell property (see instructions)

d Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ x 30% (0.30) **12d**

e Applicable kilowatt capacity of property on line 12d (see instructions) x \$1,000 **12e**

f Enter the lesser of line 12d or line 12e **12f**

g Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 \$ _____ x 30% (0.30) **12g**

h Applicable kilowatt capacity of property on line 12g (see instructions) x \$3,000 **12h**

i Enter the lesser of line 12g or line 12h **12i**

j Basis of property placed in service during the tax year and the construction of which began in 2020 \$ _____ x 26% (0.26) **12j**

k Applicable kilowatt capacity of property on line 12j (see instructions) x \$3,000 **12k**

l Enter the lesser of line 12j or line 12k **12l**
Qualified microturbine property (see instructions):

m Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ x 10% (0.10) **12m**

n Kilowatt capacity of property on line 12m x \$200 **12n**

o Enter the lesser of line 12m or line 12n **12o**