

Part III Rehabilitation Credit and Energy Credit (continued)

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 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.			
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)	12p
q	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		12q
r	Multiply line 12p by line 12q		12r
Qualified small wind energy property (see instructions):			
s	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)	12s
t	Enter the smaller of line 12s or \$4,000		12t
u	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020	\$ _____ x 30% (0.30)	12u
v	Basis of property placed in service during the tax year and the construction of which began in 2020	\$ _____ x 26% (0.26)	12v
Geothermal heat pump systems (see instructions):			
w	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)	12w
Qualified investment credit facility property (see instructions):			
x	Basis of property the construction of which began before 2018 (other than wind facility property and the construction of which began after 2016) placed in service during the tax year	\$ _____ x 30% (0.30)	12x
y	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017	\$ _____ x 24% (0.24)	12y
z	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018	\$ _____ x 18% (0.18)	12z
aa	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019	\$ _____ x 12% (0.12)	12aa
13	Enter the applicable unused investment credit from cooperatives (see instructions)		13
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12f, 12i, 12l, 12o, 12r, 12t, 12u, 12v, 12w, 12x, 12y, 12z, 12aa and 13. Report this amount on Form 3800, Part III, line 4a.		14