

**Part III Rehabilitation Credit and Energy Credit**

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| <b>11</b> Rehabilitation credit (see instructions for requirements that must be met):  |  |            |
| <b>a</b>   | 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. <b>Note:</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . <input type="checkbox"/> |            |
| <b>b</b>   | Enter the dates on which the 24- or 60-month measuring period begins and ends _____  |            |
| <b>c</b>   | Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____   |            |
| <b>d</b>   | Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . \$ _____<br>Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:  |            |
| <b>e</b>   | Pre-1936 buildings under the transition rule (see instructions) . . . . . \$ _____ x 10% (0.10)  | <b>11e</b> |
| <b>f</b>   | Certified historic structures under the transition rule (see instructions) . . . . . \$ _____ x 20% (0.20)   | <b>11f</b> |
| <b>g</b>   | Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) . . . . . \$ _____ x 4% (0.04)  | <b>11g</b> |
| <b>Note:</b> This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.<br>For properties identified on line 11f or 11g, complete lines 11h and 11i. |  |            |
| <b>h</b>   | Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____   |            |
| <b>i</b>   | Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____  |            |
| <b>12</b> Energy credit:   |  |            |
| <b>a</b>   | Basis of property using geothermal energy placed in service during the tax year (see instructions) . . . . . \$ _____ x 10% (0.10)   | <b>12a</b> |
| <b>b</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)   | <b>12b</b> |
| <b>c</b>   | Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began after 2019 and before 2023 (see instructions) . . . . . \$ _____ x 26% (0.26)   | <b>12c</b> |
| <b>d</b>   | Reserved for future use . . . . . <b>12d</b>   |            |
| Qualified fuel cell property (see instructions):   |  |            |
| <b>e</b>   | 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)   | <b>12e</b> |
| <b>f</b>   | Applicable kilowatt capacity of property on line 12e (see instructions) . . . . . <input type="checkbox"/> _____ x \$1,000   | <b>12f</b> |
| <b>g</b>   | Enter the smaller of line 12e or line 12f . . . . . <b>12g</b>   |            |
| <b>h</b>   | 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)   | <b>12h</b> |
| <b>i</b>   | Applicable kilowatt capacity of property on line 12h (see instructions) . . . . . <input type="checkbox"/> _____ x \$3,000   | <b>12i</b> |
| <b>j</b>   | Enter the smaller of line 12h or line 12i . . . . . <b>12j</b>   |            |
| <b>k</b>   | Basis of property placed in service during the tax year and the construction of which began after 2019 and before 2023 . . . . . \$ _____ x 26% (0.26)   | <b>12k</b> |
| <b>l</b>   | Applicable kilowatt capacity of property on line 12k (see instructions) . . . . . <input type="checkbox"/> _____ x \$3,000   | <b>12l</b> |
| <b>m</b>   | Enter the smaller of line 12k or line 12l . . . . . <b>12m</b>   |            |
| <b>n</b>   | Reserved for future use . . . . . <b>12n</b>   |            |
| <b>o</b>   | Reserved for future use . . . . . <b>12o</b>   |            |
| <b>p</b>   | Reserved for future use . . . . . <b>12p</b>   |            |
| Qualified microturbine property (see instructions):  |  |            |
| <b>q</b>   | 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)   | <b>12q</b> |
| <b>r</b>   | Kilowatt capacity of property on line 12q . . . . . <input type="checkbox"/> _____ x \$200   | <b>12r</b> |
| <b>s</b>   | Enter the smaller of line 12q or line 12r . . . . . <b>12s</b>   |            |