

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.			
t	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)	12t
u	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		12u
v	Multiply line 12t by line 12u		12v
Qualified small wind energy property (see instructions):			
w	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)	12w
x	Enter the smaller of line 12w or \$4,000		12x
y	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)	12y
z	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)	12z
aa	Reserved for future use		12aa
Waste energy recovery property (see instructions):			
bb	Basis of property placed in service during the tax year and the construction of which began after 2020 and before 2023	\$ _____ x 26% (0.26)	12bb
Geothermal heat pump systems (see instructions):			
cc	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)	12cc
Qualified investment credit facility property (see instructions):			
dd	Basis of property the construction of which began before 2022 (other than wind facility property the construction of which began after 2016) placed in service during the tax year	\$ _____ x 30% (0.30)	12dd
ee	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017	\$ _____ x 24% (0.24)	12ee
ff	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018	\$ _____ x 18% (0.18)	12ff
gg	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019	\$ _____ x 12% (0.12)	12gg
hh	Basis of wind facility property placed in service during the tax year and the construction of which began during 2020 or 2021	\$ _____ x 18% (0.18)	12hh
13	Enter the applicable unused investment credit from cooperatives (see instructions)		13
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12g, 12j, 12m, 12s, 12v, 12x, 12y, 12z, 12aa, 12bb, 12cc, 12dd, 12ee, 12ff, 12gg, 12hh, and 13. Report this amount on Form 3800, Part III, line 4a		14