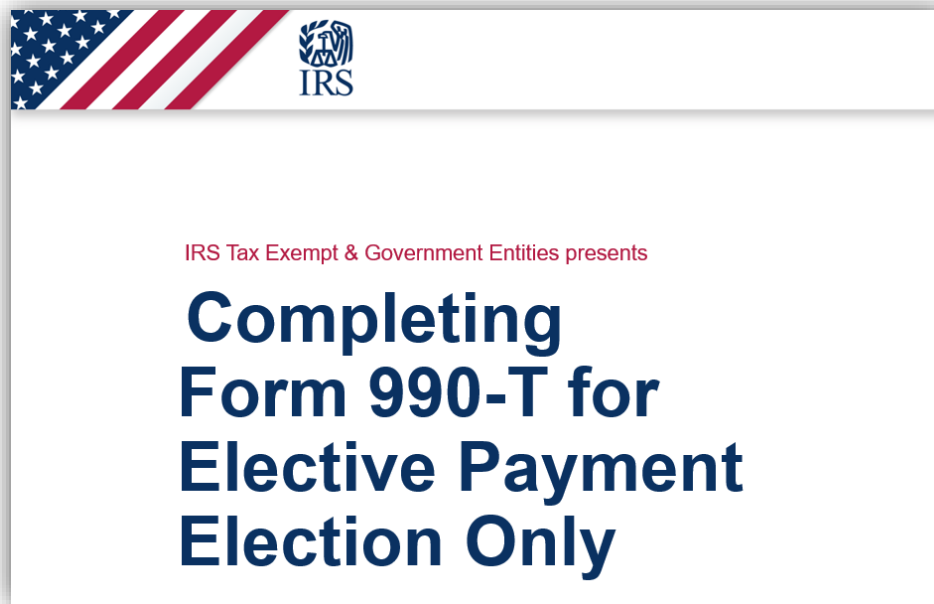


Text version of the **Completing Form 990-T for Elective Payment Only** presentation on StayExempt.irs.gov

Slide 1 - Title Page (No audio)



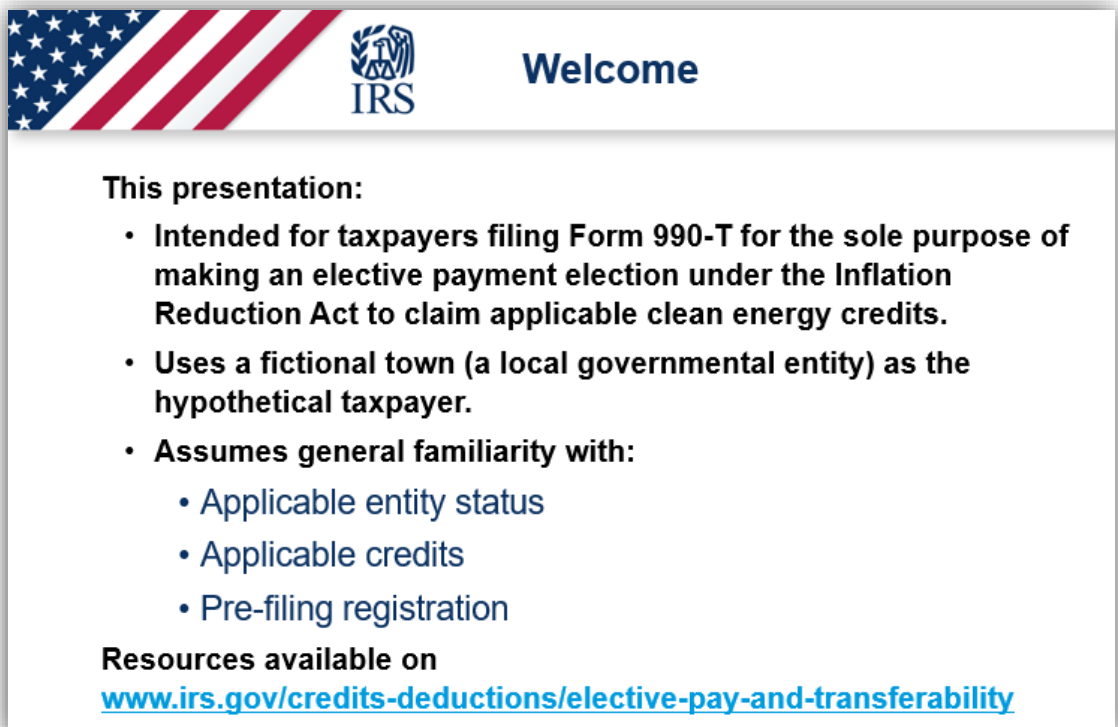
IRS Tax Exempt & Government Entities presents

Completing Form 990-T for Elective Payment Election Only

Slide 2: Welcome

This video is intended for taxpayers filing Form 990-T for the sole purpose of making an elective payment election under the Inflation Reduction Act to claim applicable clean energy credits.

This presentation uses a fictional town (a local governmental entity) as the hypothetical taxpayer and assumes you are generally familiar with applicable entity status, applicable credits and pre-filing registration. You may wish to review resources available on the EPE/TE webpage before viewing this video.



Welcome

This presentation:

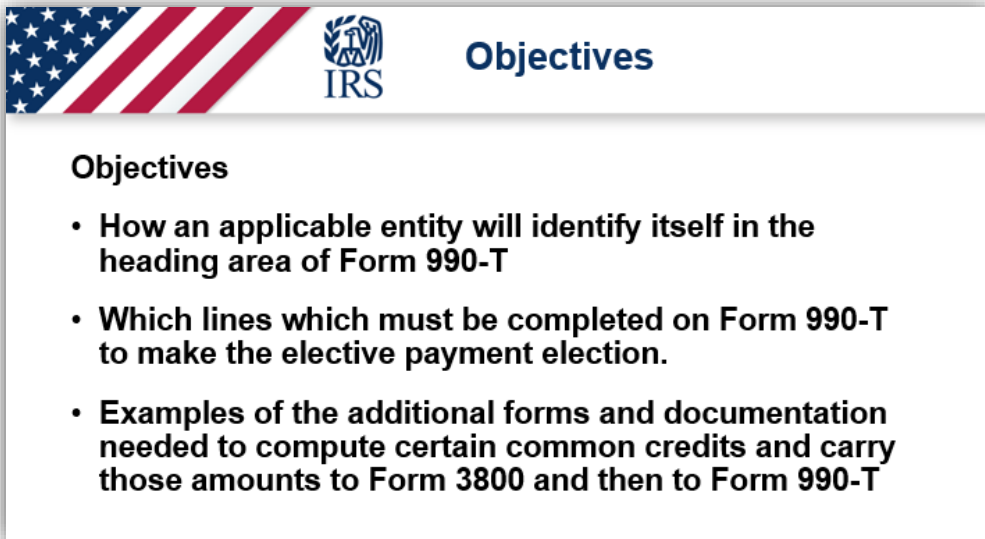
- **Intended for taxpayers filing Form 990-T for the sole purpose of making an elective payment election under the Inflation Reduction Act to claim applicable clean energy credits.**
- **Uses a fictional town (a local governmental entity) as the hypothetical taxpayer.**
- **Assumes general familiarity with:**
 - Applicable entity status
 - Applicable credits
 - Pre-filing registration

Resources available on
www.irs.gov/credits-deductions/elective-pay-and-transferability

Slide 3: Objectives (text differs slightly from the audio)

This presentation will show you how an applicable entity (in this case a government entity that is not a public college or university) should identify itself in the heading area of its Form 990-T. It will also show you which lines must be completed on Form 990-T to make the elective payment election, and you'll see examples of the additional forms and documentation needed to compute the various credits and carry those amounts to Form 3800 and then to Form 990-T.

A link to download the complete text from this presentation can be found on this page. You may find it helpful to have the document open in another window or as a printout.



Slide 3: Objectives. The slide features a header with an American flag graphic on the left, the IRS logo in the center, and the title "Objectives" on the right. Below the header, the word "Objectives" is written in bold. A bulleted list contains three items: "How an applicable entity will identify itself in the heading area of Form 990-T", "Which lines which must be completed on Form 990-T to make the elective payment election.", and "Examples of the additional forms and documentation needed to compute certain common credits and carry those amounts to Form 3800 and then to Form 990-T".

Slide 4: Background/Introduction (text differs slightly from the audio)

This presentation is not intended for organizations with unrelated business taxable income (UBTI), or organizations that will file Form 990-T for a limited purpose other than the Inflation Reduction Act elective payment election.

Form 990-T consists of a two-page core form and the Form 990-T Schedule A. Taxpayers with unrelated business taxable income use one or more Schedules A to report income, gains, deductions and losses for each separate unrelated business activity.

Taxpayers using Form 990-T solely to make elective payment elections should complete the core Form 990-T only. They will not complete or attach Schedule A of Form 990-T to the return.

At least two additional forms must accompany Form 990-T. They are:

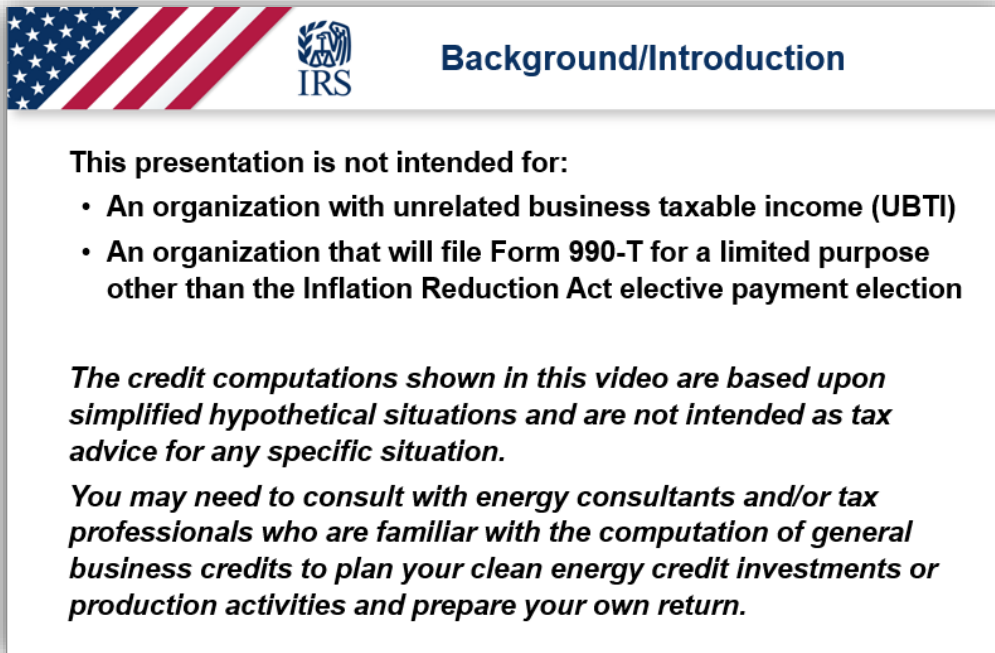
- Form 3800, General Business Credit, and
- The applicable source credit form(s)

A completed Form 990-T is the focus of this presentation. However, before you can fill in the elective payment amount on Form 990-T, you must prepare each source credit form to calculate the specific credit amounts, then you will add that information to Form 3800, where you will calculate the elective payment election amount that you will place on Form 990-T.

Therefore, this presentation will demonstrate simple credit computations for three projects I'll describe shortly.

The information you need to compute the credits should be found in purchase documents, contracts and other documentation related to the installation or project.

Please note that the credit computations used in this video are based on a simplified hypothetical situation and are not intended as tax advice for any specific situation. You may need to consult with a tax professional who is familiar with the computation of general business credits to prepare your own return.




Slide 4: Background/Introduction. The slide features a header with an American flag graphic on the left, the IRS logo in the center, and the title "Background/Introduction" on the right. Below the header, the text "This presentation is not intended for:" is followed by a bulleted list: "An organization with unrelated business taxable income (UBTI)" and "An organization that will file Form 990-T for a limited purpose other than the Inflation Reduction Act elective payment election". Below the list, two paragraphs of text are italicized: "The credit computations shown in this video are based upon simplified hypothetical situations and are not intended as tax advice for any specific situation." and "You may need to consult with energy consultants and/or tax professionals who are familiar with the computation of general business credits to plan your clean energy credit investments or production activities and prepare your own return."

Slide 5: Pre-Requisites to an EPE

The first step to making an elective payment election is to undertake an investment or production activity that qualifies for the credit.

This video is not intended as assistance regarding such activities. The examples presented here intentionally omit facts and situations where a credit enhancement (such as prevailing wage or domestic content) could apply. Similarly, the examples used in this presentation do not explore adjustments that may be required when restricted funds or tax-exempt financing are used to acquire a property/facility.

The second step is to register the intention to make elective payment elections with respect to each credit on a facility-by-facility basis.



Pre-Requisites to an EPE

STEP 1 of making an elective payment election
Undertake an investment or production activity that qualifies for the credit

Note:

- This program is not intended as assistance regarding such activities.
- The examples presented here intentionally omit facts and situations where a credit enhancement (such as prevailing wage or domestic content) could apply.
- The examples used in this program do not explore adjustments that may be required when restricted funds or tax-exempt financing are used to acquire a property/facility.


STEP 2
Register your intention to make elective payment elections with respect to each credit on a facility-by-facility basis at www.irs.gov/eptregister.

More information is available at the main EPE Page:
www.irs.gov/credits-deductions/elective-pay-and-transferability

Slide 6: Fictitious Town Hypothetical

Our hypothetical town would like to earn the following 3 types of credits:

- Section 30C, Alternative Fuel Vehicle Refueling Property Credit, from the purchase and installation of 3 electric vehicle charging stations
- Section 45W, Credit for Qualified Commercial Clean Vehicles, from the purchase of 3 electric vehicles, and
- Section 48, Energy Credit, from the purchase and installation of solar panels on 2 buildings.



Fictitious Town Hypothetical

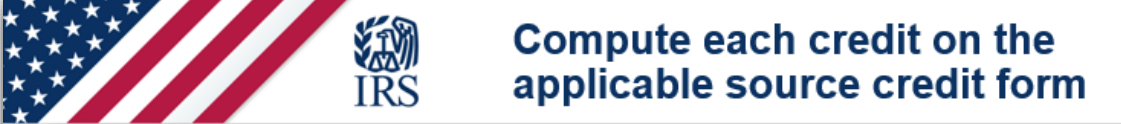
Requesting three types of credits:

- **Section 30C, Alternative Fuel Vehicle Refueling Property Credit**
- Purchase/installation of three electric vehicle charging stations
- **Section 45W, Credit for Qualified Commercial Clean Vehicles**
-Purchase of three electric vehicles
- **Section 48, Investment Credit**
-Purchase/installation of solar panels on two town-owned buildings.

Slide 7: Computation of Each Credit

Each credit is computed on its own source credit form. You will need to review the instructions for each form carefully to ensure that you provide all the necessary information. As described in the previous slide, our hypothetical return involves 3 different types of credits so this requires 3 different source credit forms. We will discuss them in the order they appear on Form 3800:

- The first is Form 8911 for the electric vehicle recharging stations. The return will include one Form 8911 with an attachment that provides details for each charging station.
- Form 8936 will be used for the electric vehicles. The return will include one Form 8936 to which three separate Form 8936 Schedules A will be attached - 1 for each vehicle.
- Finally, we'll discuss two Forms 3468 – one for each solar panel installation.



Compute each credit on the applicable source credit form

Each credit is computed on its own source credit form.

Review the instructions for each form carefully to ensure that you provide all the necessary information.

Our hypothetical return involves three different types of credits and requires three different source credit forms.

We will take them in the order they appear on Form 3800:

- Form 8911 for the electric vehicle recharging stations. The return will include one Form 8911 with an attachment that provides details for each charging station.
- Form 8936 for the electric vehicles. The return will include one Form 8936 to which three separate Form 8936 Schedules A are attached (one for each vehicle)
- Two Forms 3468 – one for each solar panel installation

Slide 8: Form 8911, Alternative Fuel Vehicle Refueling Property Credit


The Fictitious Town installed three electric vehicles stations. Two were installed at the town hall and one was added at the fire station.

Two 30-kilowatt electric vehicle stations were installed at the Town Hall at a cost of \$35,250 each. They were placed in service on May 1, 2023.

The 60 kilowatt electric vehicle charging station installed at the fire station cost \$52,325 and was placed in service on May 15, 2023.

Note that the kilowatt ratings of these chargers are provided simply as a means briefly to describe the properties on the attachments to Form 8911.

This slide also shows the attachment to Form 8911 that shows the detail for the amounts reported on Form 8911, Line 1.



Form 8911, Alternative Fuel Vehicle Refueling Property Credit

Credit earned by purchasing and installing three electric vehicle chargers: two at the townhall and one at the fire station.

For purposes of this hypothetical:

- **Two 30 kW* EV chargers (Townhall units 1 and 2)**
 - Price installed for each: \$35,250
 - Both placed in service on May 1, 2023
- **One 60 kW* EV charger (Fire Department)**
 - Price installed, \$52,325,
 - Placed in service on May 15, 2023

** Size/capacity of the EV chargers is an arbitrary choice for purposes of this example. It is not material to the computation of or qualification for the credit. No significance should be attached to this point.*

Line 1.

Facility 1 (Townhall 1 of 2)

- Population Census Tract: 3400101150
- Located at 1 Main Street, Fictitious Town, NJ
- 30 kWh DC EV charger, \$35,250 installed.

Facility 2 (Townhall 2 of 2):

- Population Census Tract: 3400101150
- Located at 1 Main Street, Fictitious Town, NJ
- 30 kWh DC EV charger, \$35,250 installed.



Facility 3 (Fire Station):

- Population Census Tract: 3400101150
- Located at 1 Firehouse Lane, Fictitious Town, NJ
- 60 kWh DC EV charger, \$52,325 installed.

Slide 9: Form 8911, Excerpts from Instructions

You should review the instructions carefully before you complete the Form 8911. Here are some key points:

- Use the January 2024 revision of Form 8911 for tax years beginning in 2023 or later.
- Note that property placed in service after 2022 will not be treated as qualified alternative-fuel-vehicle-refueling property unless it was placed in service in an eligible census tract. Worksheet 1 on page 3 of the Form 8911 instructions will help you determine whether property placed in service in 2023 or 2024 was placed in service in an eligible census tract.

Form 8911, Excerpts from Instructions

Key points:

Use the January 2024 revision of Form 8911 for tax years beginning in 2023 or later.



Property placed in service after 2022 will not be treated as qualified alternative fuel vehicle refueling property unless it was placed in service in an eligible census tract. Worksheet 1 will help you determine whether property placed in service in 2023 or 2024 was placed in service in an eligible census tract.

Form 8911 (Rev. January 2024) Department of the Treasury Internal Revenue Service		Alternative Fuel Vehicle Refueling Property Credit		OMB No. 1545-0123
Attach to your tax return. Go to www.irs.gov/Form8911 for instructions and the latest information.				Attachment Sequence No. 151
Name(s) shown on return Fictitious Town		Identifying number 00-9012345		
Part I Total Cost of Refueling Property				
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	1		122,825
Part II Credit for Business/Investment Use Part of Refueling Property				
2	Business/investment use part (see instructions)	2		122,825
3	Section 179 expense deduction (see instructions)	3		0
4a	Subtract line 3 from line 2	4a		122,825
4b	Enter any amount included on line 4a attributable to property placed in service as part of a project subject to project requirements that were not met (see instructions)	4b		122,825
4c	Subtract line 4b from line 4a	4c		0
5a	Multiply line 4b by 6% (0.06)	5a		7,370
5b	Multiply line 4c by 30% (0.30)	5b		0
5c	Add lines 5a and 5b	5c		7,370
6	Maximum business/investment use part of credit (see instructions)	6		7,370
7	Enter the smaller of line 5c or line 6	7		7,370
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8		0
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s.	9		7,370

Slide 10: Form 8911

On form 8911:

- Line 1 is for the total cost of alternative fuel refueling property placed in service during the tax year. You can see here that the aggregate cost of the three EV stations on Line 1 is \$122,825.
- The instructions for Line 1 describe the attachment the filer must prepare showing information for the three vehicle chargers. An image of the attachment for Line 1 is shown here. Information for each charger includes the eligible census tract number, location of the charger, and the amount for each charger that is included in the total shown on Line 1.
- Line 2 is used to figure the business and investment use. In this case, the business/investment use is 100%, so Line 2 will be 100% of Line 1, which is \$122,825.

Form 8911

Line 1: Total cost of alternative fuel refueling property placed in service during the tax year. Include attachment for line 1.

Aggregate cost for 3 EV stations:
 $\$35,250$
 $+ \$35,250$
 $= \$70,500$

Line 2: The Business/Investment use part is 100% of Line 1.

Line 3: Section 179 expenses Adjustment: there is no reduction for section 179 deduction (\$0).

Attachment for Line 1:

Fictitious Town
1 Main Street
Fictitious Town, NJ 08300
EIN 00-9012345

Line 1.

Facility 1 (Townhall 1 of 2)

- Population Census Tract: 3400101150
- Located at 1 Main Street, Fictitious Town, NJ
- 30 kWh DC EV charger, \$35,250 installed.

Facility 2 (Townhall 2 of 2):

- Population Census Tract: 3400101150
- Located at 1 Main Street, Fictitious Town, NJ
- 30 kWh DC EV charger, \$35,250 installed.

Facility 3 (Fire Station):

- Population Census Tract: 3400101150
- Located at 1 Firehouse Lane, Fictitious Town, NJ
- 60 kWh DC EV charger, \$52,325 installed.

Form 8911 (Rev. January 2024) Department of the Treasury Internal Revenue Service		Alternative Fuel Vehicle Refueling Property Credit		OMB No. 1545-0123
Attach to your tax return. Go to www.irs.gov/Form8911 for instructions and the latest information.				Attachment Sequence No. 151
Name(s) shown on return Fictitious Town		Identifying number 00-9012345		
Part I Total Cost of Refueling Property				
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	1		122,825
Part II Credit for Business/Investment Use Part of Refueling Property				
2	Business/investment use part (see instructions)	2		122,825
3	Section 179 expense deduction (see instructions)	3		0
4a	Subtract line 3 from line 2	4a		122,825
4b	Enter any amount included on line 4a attributable to property placed in service as part of a project subject to project requirements that were not met (see instructions)	4b		122,825
4c	Subtract line 4b from line 4a	4c		0
5a	Multiply line 4b by 6% (0.06)	5a		7,370
5b	Multiply line 4c by 30% (0.30)	5b		0
5c	Add lines 5a and 5b	5c		7,370
6	Maximum business/investment use part of credit (see instructions)	6		7,370
7	Enter the smaller of line 5c or line 6	7		7,370
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8		0
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s.	9		7,370

Slide 11: Form 8911



Line 3 shows the adjustment for the Section 179 expense deduction. There is no reduction for the Section 179 deduction so Line 3 will be \$0

Lines 4b and 4c are used to separate the costs that may qualify for the prevailing wage/apprenticeship bonus credit from those that do not qualify. Because there is no claim by Fictitious Town to meeting the prevailing wage/apprenticeship requirement in this case, the amount for line 4b is the full amount (\$122,825), and the amount for line 4c is \$0.

Line 5a shows computation of the credit as 6% (0.06) of the amount shown on line 4b, which is \$7,370. Line 5b is \$0

Line 6 is for credit amounts subject to \$100,000 per property limitation. As none of the chargers in this illustration exceeds the \$100,000 per property limitation, Line 6 simply carries the credit computed on Line 5a forward.

And finally, Line 7 is the total credit amount. The instructions for Line 7 describe the attachment the filer must prepare that shows the breakdown of the credit amount computation. The attachment for Line 7 is shown on the next slide.

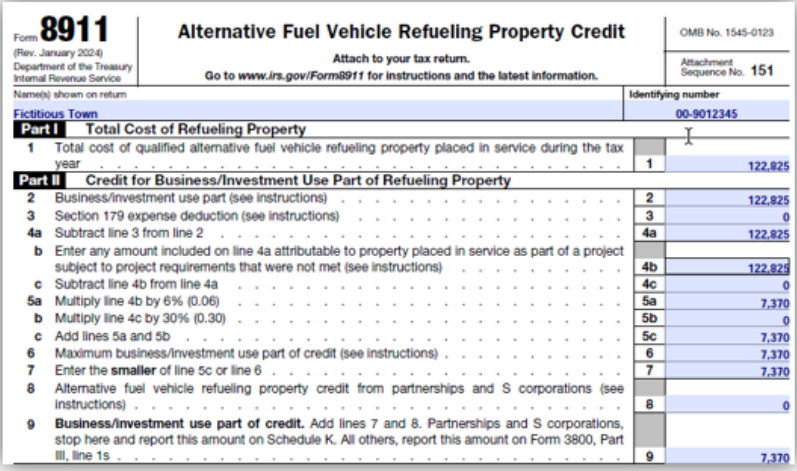
Form 8911

Lines 4b and 4c: Prevailing wage/apprenticeship. No claim to meeting prevailing wage/apprenticeship requirement (\$0).

Lines 5a and 5b: Computation of the credit amount. 6% (0.06) of \$122,825 = \$7,370.



Line 6: Credit amounts subject to \$100,000 per property limitation.

Line 7: Total credit amount. Include attachment with information for elective payment election.



Slide 12: Form 8911 Attachment

This slide shows the attachment for line 7. For the current (2024) version of Form 8911, the attachment is prepared by the filer and is submitted as a PDF attachment with the return.

Form 8911, Attachment for Line 7

The attachment for Form 8911, Line 7 shows the detail of credit computation.

Attachment to Form 8911

Fictitious Town
1 Main Street
Fictitious Town, NJ 08300
EIN 00-9012345

Line 7.

Facility 1:

- IRS-issued registration number: PA0012312345
- Date placed in service: May 1, 2023
- Total amounts:
 - Line 4b 0
 - Line 4c \$35,250
 - Line 5a 0
 - Line 5b \$2,115
 - Line 6 \$2,115
 - Line 7 \$2,115

Facility 2:

- IRS-issued registration number: PA0022312345
- Date placed in service: May 1, 2023
- Total amounts:
 - Line 4b 0
 - Line 4c \$35,250
 - Line 5a 0
 - Line 5b \$2,115
 - Line 6 \$2,115
 - Line 7 \$2,115



Facility 3:

- IRS-issued registration number: PA0032312345
- Date placed in service: May 15, 2023
- Total amounts:
 - Line 4b 0
 - Line 4c \$52,325
 - Line 5a 0
 - Line 5b \$3,140
 - Line 6 \$3,140
 - Line 7 \$3,140

Slide 13: Form 8936

The Fictitious Town purchased three qualified commercial clean vehicles. You'll complete only one Form 8936 (which aggregates the credits earned from each vehicle purchase) and 3 Schedules A – one for each vehicle. The Form 8936 for this example has entries only in the heading and Part V (which is used for the Section 45W qualified commercial clean vehicle credit).

I'll show you the Schedule A of Form 8936 on the next slide that computes the credit for the battery electric school bus.

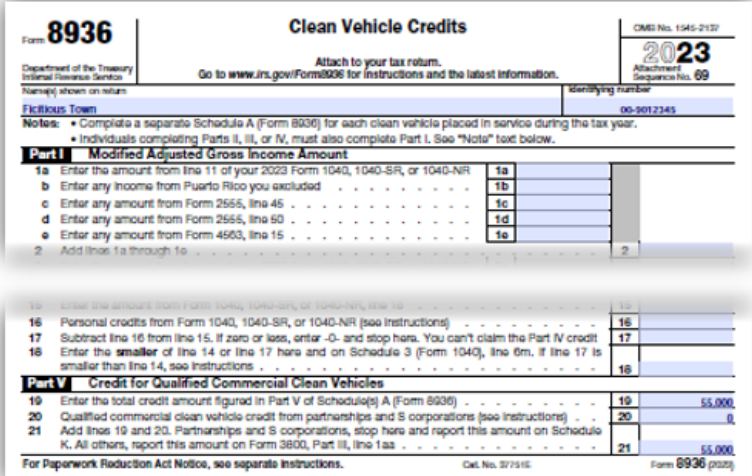



Form 8936

Fictitious Town purchased three qualified commercial clean vehicles.

A separate Form 8936, Schedule A (next slide) must be completed for each vehicle.

Part V, Lines 19 and 21 show the aggregate total of credits reported on the three Schedules A.



Form 8936 Clean Vehicle Credits

OMB No. 1545-2137
2023
Attachment Sequence No. 69

Department of the Treasury
Internal Revenue Service
Go to www.irs.gov/Form8936 for instructions and the latest information.

Name(s) shown on return: **Fictitious Town** Identifying number: **00-9012345**

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year. • Individuals completing Parts II, III, or IV, must also complete Part I. See "Notes" text below.

Part I Modified Adjusted Gross Income Amount

1a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	1a	
b	Enter any income from Puerto Rico you excluded	1b	
c	Enter any amount from Form 2555, line 45	1c	
d	Enter any amount from Form 2555, line 50	1d	
e	Enter any amount from Form 4603, line 15	1e	
2	Add lines 1a through 1e		2

16 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)

17 Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit

18 Enter the smaller of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions



Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	19	55,000
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	20	0
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	21	55,000

For Paperwork Reduction Act Notice, see separate instructions. OMB No. 1545-2137 Form 8936 (2023)

Slide 14: Form 8936 Schedule A

Again, Schedule A (Form 8936) is required for each vehicle because the information for Schedule A is specific to each vehicle and the credit is computed separately for each vehicle. As shown here, the battery electric vehicle data for the school bus is entered on Form 8936 Schedule A.

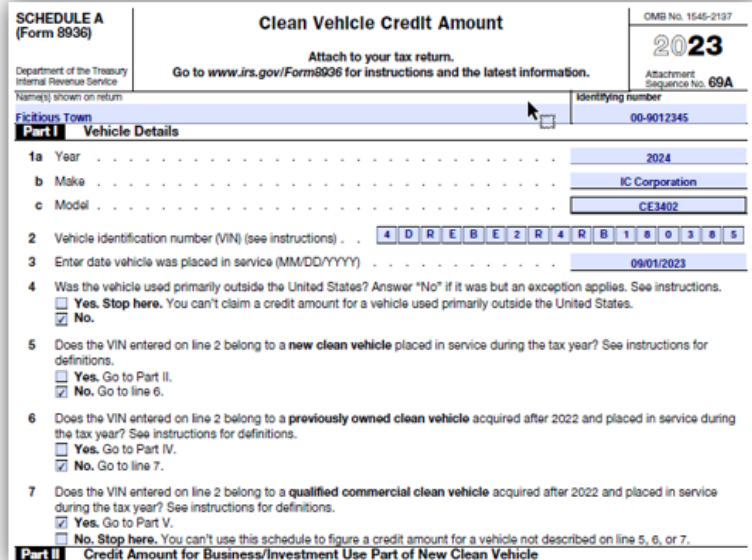



Form 8936, Schedule A, Part I

A separate Form 8936, Schedule A is required for each vehicle. The information for Schedule A is specific to each vehicle.

The panel at the right shows the information for the BEV (battery electric vehicle) data for the school bus. Data specific to the other vehicles would be entered in the Schedule A for each of those vehicles.

The next slide shows the Part V information for the school bus.



SCHEDULE A (Form 8936) Clean Vehicle Credit Amount

OMB No. 1545-2137
2023
Attachment Sequence No. 69A

Department of the Treasury
Internal Revenue Service
Go to www.irs.gov/Form8936 for instructions and the latest information.

Name(s) shown on return: **Fictitious Town** Identifying number: **00-9012345**

Part I Vehicle Details

1a Year: **2024**

b Make: **IC Corporation**

c Model: **CE3402**

2 Vehicle identification number (VIN) (see instructions): **4 D R E B E 2 R 4 R B 1 8 0 3 8 5**

3 Enter date vehicle was placed in service (MM/DD/YYYY): **09/01/2023**

4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions.
 Yes. Stop here. You can't claim a credit amount for a vehicle used primarily outside the United States.
 No.

5 Does the VIN entered on line 2 belong to a **new clean vehicle** placed in service during the tax year? See instructions for definitions.
 Yes. Go to Part II.
 No. Go to line 6.

6 Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.
 Yes. Go to Part IV.
 No. Go to line 7.

7 Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.
 Yes. Go to Part V.
 No. Stop here. You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

Slide 15: Form 8936 Schedule A, Part V (slide text differs slightly from the audio)

Line 19 captures the \$315,865 purchase price for the vehicle. That amount is reduced by any Section 179 deduction, which on the Fictitious Town return is \$0, so we carry the full purchase price to line 21.

The school bus is a fully electric vehicle, so we enter 30% of the purchase price on line 22 (which is \$94,760). However, the allowable Section 45W credit cannot exceed the difference between the purchase price and the cost of a similar internal combustion vehicle. The instructions for Form 8936 on page 3 provide links to guidance and other resources that describe how to determine the incremental cost amount for the specific type of vehicle. The amount is based upon information specific to the

vehicle. In the case of the electric school bus, the information in those resources tell us that for purposes of calculating this credit, the incremental price is \$297,500. That amount is entered on line 23. We see that the incremental cost limitation does not affect the credit computation for the school bus, so we carry \$94,760 to line 24. The Section 45W credit is subject to an overall limit of \$7,500 for a vehicle under 14,000 pounds, or \$40,000 for a larger vehicle. The electric school bus is a large vehicle, so we enter \$40,000 on line 25. The amount we computed based upon the purchase price of the bus is greater than the \$40,000 credit limitation. Therefore, the maximum allowable credit on line 26 is \$40,000.

Form 8936, Schedule A, Part V

Part V Credit Amount for Qualified Commercial Clean Vehicle

18a Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
 Yes.
 No. Stop here. The vehicle is not a qualified commercial clean vehicle unless the exception applies.

b Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
 Yes.
 No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

c Is the vehicle also powered by gas or diesel? See instructions.
 Yes.
 No.

19	Enter the cost or other basis of the vehicle. See instructions	19	315,865
20	Section 179 expense deduction (see instructions)	20	0
21	Subtract line 20 from line 19	21	315,865
22	Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"]	22	94,760
23	Enter the incremental cost of the vehicle. See instructions	23	297,500
24	Enter the smaller of line 22 or line 23	24	94,760
25	Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more)	25	40,000
26	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 990	26	40,000

Schedule A (Form 990) 2023

Line 19 captures the purchase price for the vehicle.

The school bus is a fully electric vehicle, so the credit is 30% of the amount on line 19 reduced by the amount of any section 179 deduction.

Following links to guidance and information in the Instructions for Form 8936 provided the incremental cost amount. The amount is based upon information specific to the vehicle.

Following the instructions for lines 24 through 26 provides the actual credit amount of \$40,000.

Slide 16: Form 3468, Part I, Facility Information

A separate Form 3468 is required for each clean energy investment. Fictitious Town is claiming a credit for two solar installations.

The same principles would apply for other clean energy investment properties that would be reported using other Parts of Form 3468.

This slide and the next two slides provide excerpts from one of the Fictitious Town Forms 3468. All the information provided on the Form 3468 can be seen in the full copy of the Form. The data needed to complete the Form 3468 should be available from the information and documentation provided by the seller or installer of each investment property, regardless of its type.

Form 3468 is used to compute and report several different energy investment credits. Every filer must provide information about the facility. Refer to the Instructions for Form 3468 to identify the lines in Part I that apply to your specific facility.

Form 3468 Investment Credit

Department of the Treasury Internal Revenue Service

OMB No. 1545-0155

2023 Attachment Sequence No. 174

Go to www.irs.gov/Form3468 for instructions and the latest information.

Identifying number: 00-9012345

Part I Facility Information (see instructions)

A Check this box if you have petitioned for provisional emission rates and have also received written approval from a certified third-party verifier or a letter from the IRS

1 Description of the facility: Solar electricity generating system - Townhall

2a IRS-issued registration number for the facility: PJ0012312345

2b Type of facility (solar, geothermal, etc.): Solar

3 Location of facility, including coordinates (latitude and longitude).
 a Address of the facility (if applicable): 1 Main Street, Fictitious Town, NJ

b Coordinates (if applicable). Latitude: 39.472205 Longitude: 074.926764

4 Date construction began (MM/DD/YYYY): 03/31/2023

5 Date placed in service (MM/DD/YYYY): 05/15/2023

6 Is the facility part of an expansion of an existing closed-loop biomass or open-loop biomass facility? Yes No

7 Does the project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?
 a Yes.
 b No.
 c Not applicable, the facility doesn't produce electricity.

12 Enter the nameplate capacity or storage capacity.
 a Solar energy property or facility nameplate capacity: 25.6 kilowatt (kW) direct current (dc)
 b Small wind energy property or facility nameplate capacity: kW
 c Wind energy property or facility nameplate capacity: kW
 d Energy storage power capacity rating: kW, and energy storage capacity, if applicable, associated with the energy property or facility: kWh (hour)

13 Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW.
 a Solar energy property: 18.56
 b Wind energy property:
 c Other:
 d Not applicable.

14 Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election? Yes No

A separate Form 3468 is required for each solar installation.


One of the Fictitious Town's Forms 3468 is shown here.

All of the information provided on Form 3468 can be seen in the full copy of the sample return.

Part I captures information about the facility.

The data needed to complete Form 3468 was obtained from system information and documentation provided by the seller/installer of each system.

Slide 17: Form 3468, Part VI, Section B



Form 3468 Excerpt of Part VI, Sec. B

Part VI is used to compute the Section 48 credit.

Section B is used to compute the credit on a solar energy facility.


Part VI Energy Credit Under Section 48		Section A - Geothermal Energy Credit (see instructions)	
Section B - Solar Energy Credit (see instructions)			
3a	Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year	70,000	
3b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	30 %	
3c	Multiply line 3a by line 3b		21,000

Part VI Energy Credit Under Section 48 (continued)		Section B - Solar Energy Credit (see instructions) (continued)	
i	Multiply line 3a by line 3b	3i	0
j	If Part I, line 12a, is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f	3j	0
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m	3k	0 %
l	Multiply line 3a by line 3k	3l	0
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4	3m	0 %
n	Multiply line 3a by line 3m	3n	0
4	Add lines 3c, 3j, 3l, and 3n	4	21,000

The Section 48 credit for various types of energy credit facilities are computed in Part VI. The solar energy credit is computed in section B of Part VI. This slide shows lines 3 and 4 from Part VI section B used for the Fictitious Town return.

Slide 18: Form 3468, Part VI, Section N

Section N of Form 3468 is used for certain adjustments to the credit computed in other sections of Part VI. Those adjustments do not apply to the Fictitious Town investment. The amount of the credit computed in Section B is entered on Line 32, which is then included in the credits reported on Form 3800.



Form 3468 Excerpt of Part VI, Sec. N

Part VI, Section N provides for certain allowable credit amount.

The allowable credit amount from Line 32 is included in the Section 48 credits reported on Form 3800.

Part VI Energy Credit Under Section 48 (continued)		Section N - Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)	
27	Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26	27	21,000
28	If proceeds of tax-exempt bonds were not used to finance your facility, skip line 29, and go to line 30.		
29a	Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103) used to finance the qualified facility	29a	
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year		
b	Multiply line 27 by line 29a	29b	
c	Multiply line 27 by 15% (0.15)	29c	
d	Enter the smaller of line 29b or line 29c	29d	
e	Subtract line 29d from line 27	29e	
30	If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 29e. Otherwise, enter the amount from line 27	30	21,000
31	Enter the applicable unused investment credit from cooperatives (see instructions)	31	0
32	Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a	32	21,000

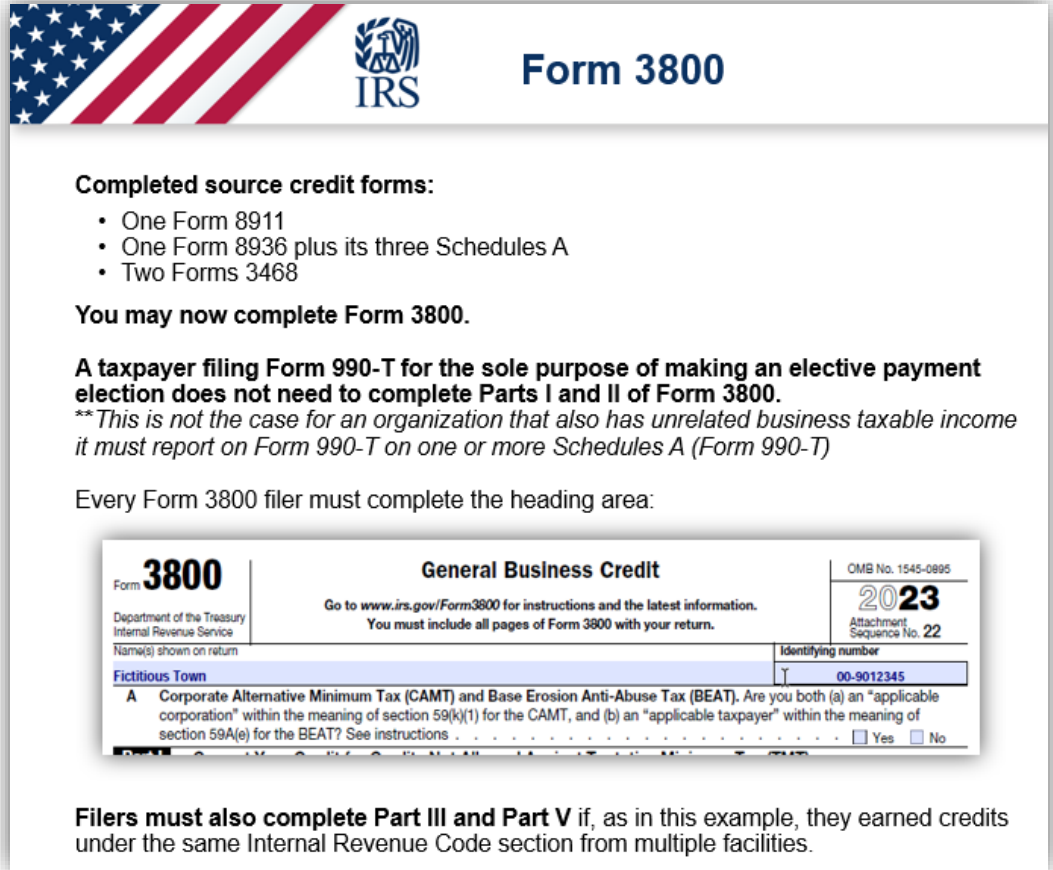
Slide 19: Form 3800

(text differs slightly from the audio)

Now that the source credits forms are complete, we are ready to prepare Form 3800. Use a single Form 3800 to compute the elective payment election amount.

An organization or entity that will file Form 990-T for the sole purpose of making an elective payment election will complete the heading area of Form 3800. If each type of credit earned is based upon a single facility or property, complete Part III of Form 3800 only.

For our hypothetical town, we must also complete Part V because we have more than one facility or property for each of the credits.



Form 3800 **General Business Credit** OMB No. 1545-0895
 Department of the Treasury Internal Revenue Service
 Go to www.irs.gov/Form3800 for instructions and the latest information. You must include all pages of Form 3800 with your return.
 2023 Attachment Sequence No. 22
 Name(s) shown on return: Fictitious Town Identifying number: 00-9012345
 A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT). Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions. Yes No

Completed source credit forms:

- One Form 8911
- One Form 8936 plus its three Schedules A
- Two Forms 3468

You may now complete Form 3800.

A taxpayer filing Form 990-T for the sole purpose of making an elective payment election does not need to complete Parts I and II of Form 3800.

****This is not the case for an organization that also has unrelated business taxable income it must report on Form 990-T on one or more Schedules A (Form 990-T)**

Every Form 3800 filer must complete the heading area:

Filers must also complete Part III and Part V if, as in this example, they earned credits under the same Internal Revenue Code section from multiple facilities.

Slide 20: Form 3800, Part III

(text differs slightly from the audio)

Starting at the top:

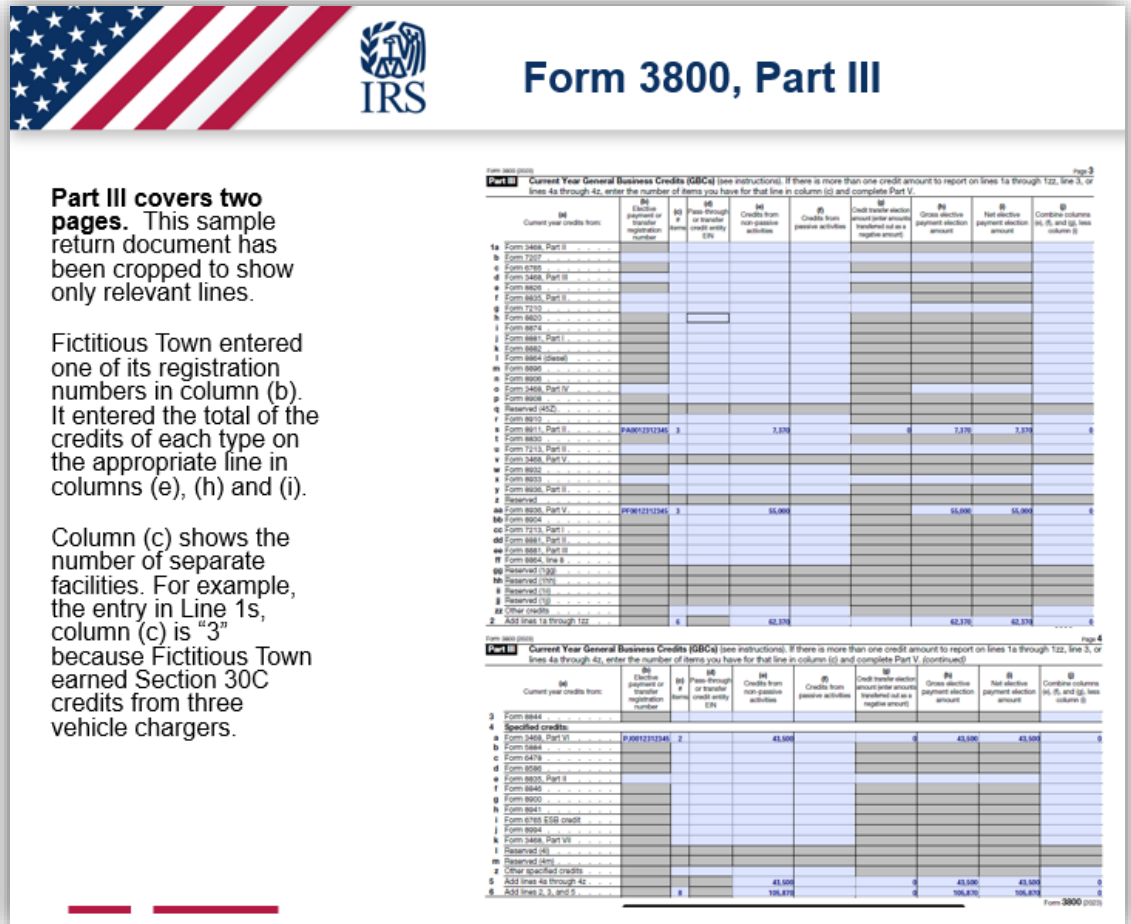
On Part III, line 1s is used for the credits earned from the car charging stations (and reported on Form 8911). We enter one of the pre-filing registration numbers we obtained for our vehicle charging stations in column (b).

In column (c) we indicate the number of Section 30C credits we earned. For our hypothetical, that is 3 charging stations.

In column (e) we enter the amount shown in Part II, Line 9 of Form 8911, which is the aggregate amount of our three Section 30C credits. Then, we carry the amount across to columns (h) and (i).

We can flip to Part V of Form 3800. Part V of the Form 3800 is essentially a blank page where we show detail for each credit earned.

On Part V, we enter the



Part III covers two pages. This sample return document has been cropped to show only relevant lines.

Fictitious Town entered one of its registration numbers in column (b). It entered the total of the credits of each type on the appropriate line in columns (e), (h) and (i).

Column (c) shows the number of separate facilities. For example, the entry in Line 1s, column (c) is "3" because Fictitious Town earned Section 30C credits from three vehicle chargers.

Current year credits from:	(b) Election payment or transfer registration number	(c) # of items	(d) Pass-through or transfer credit entry EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amount transferred as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (j)
1s Form 8911, Part II		3		3,376			3,376	3,376	
2 Separated 42C									
3 Add lines 1s through 12z		3		62,876			62,876	62,876	

detail from the attachment for Form 8911, Part II, Line 7 to show each pre-filing registration number and the amount of the credit for each of the 3 charging stations on its own line. In column (a) we indicate that the amounts on those lines relate to the credits reported in Part III on line 1s, taking care to match the registration numbers with the credit amounts for each specific charging station as shown on the attachment to Line 7. The amount of each credit is entered in each of columns (d), (g) and (h).

Now we return to Part III and report the Qualified Commercial Clean Vehicle credit on line 1aa. As we did for the vehicle charging station credits, we enter one of the registration numbers we obtained for our Qualified Commercial Clean Vehicles in column (b). We enter a 3 in column (c) because the credit reported on this line is from 3 vehicles. We enter the aggregate amount of the Section 45W credit from Form 8936, Part V, Line 21 in columns (h) and (i) of Line 1aa.

Then, as we did for the Section 30C credit, we turn to Part V to provide the detail for each qualified commercial clean vehicle on lines 4 through 6. We enter "1aa" in column (a) of each of lines 4 through 6. We enter the registration number for each Qualified Commercial Clean Vehicle in column (b) and the specific credit computed for each vehicle in columns (d), (g) and (h), taking care to match the registration numbers with the right credit amount for each vehicle.

We go back to Part III. Before moving to the next page of Part III, we added the column totals on line 2.

Next on line 4a, we enter the information for the Section 48 investment credits. Unlike the credits reported on Forms 8911 and 8936, the aggregate Section 48 credit amount is not shown on a single Form 3468. We need to add the amounts from all of the Forms 3468 reported on Part VI, Section N, Line 32. In this illustration, that's two Forms 3468 – one reporting a credit of \$21,000 and the other reporting a credit of \$22,500. So, we enter the sum of those amounts (\$43,500) in columns (e), (h) and (i). We enter one of the registration numbers in column (b) of Line 4a. We enter 2 in column (c) (because we have two solar installations).



We turn to Part V to provide the detail from the two Forms 3468. We enter "4a" on lines 7 and 8 in column (a). We enter the registration numbers in column (b) and the corresponding credit amounts from Form 3468, Part VI, Section N, Line 32.

The next slide shows Part V of Form 3800 with all of the credit detail.

Before leaving Form 3800, we total the credit amounts on line 6 of Part III, and then carry the amount from line 6, column (i) to Form 990-T.

Slide 21: Form 3800, Part V

Now that Form 3800 is complete, let's move on to Form 990-T.

Form 3800, Part V

Part V of Form 3800 shows the registration numbers and credit amounts on a facility-by-facility basis.

Form 3800 (2023) Page 7									
Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc. (see instructions)									
	(a) Line number from Part III	(b) Elective payment or transfer registration number	(c) Pass-through or transfer credit entity EIN	(d) Current year credits from non-passive activities	(e) Current year credits from passive activity before passive activity credit limitation	(f) Credit transfer election amount	(g) Gross elective payment election amount	(h) Net elective payment election amount	(i) Carryover of passive activity credit allowable in current year
1	1s	PA0012312345		2,115			2,115	2,115	0
2	1s	PA0022312345		2,115			2,115	2,115	0
3	1s	PA0032312345		3,140			3,140	3,140	0
4	1aa	PF0012312345		40,000			40,000	40,000	0
5	1aa	PF0022312345		7,500			7,500	7,500	0
6	1aa	PF0032312345		7,500			7,500	7,500	0
7	4a	PJ0012312345		21,000			21,000	21,000	0
8	4a	PJ0022312345		22,500			22,500	22,500	0
9									
10									

Slide 22: Form 990-T, Heading Area above Part 1 (text differs slightly from the audio)



Form 990-T, Heading Area

Now that the credits have been computed on their source credit forms and the information necessary for the elective payment election has been entered on Form 3800, including computation of the elective payment election amount (Form 3800, Part III, Line 6, column (i)), we are ready to complete Form 990-T.

The necessary elements in the heading area for Fictitious Town are identified within the red boxes.

Form **990-T** Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No. 1545-0047
2023

For calendar year 2023 or other tax year beginning , 2023, and ending , 20

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury Internal Revenue Service

A Check box if address changed.

B Exempt under section
 501(c)() ()
 408(e) 220(e)
 408A 530(a)
 529(a) 529A

C Book value of all assets at end of year

D Employer identification number
00-9012345

E Group exemption number (see instructions)

F Check box if an amended return.

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust State college/university
 6417(d)(1)(A) Applicable entity

H Check if filing only to claim Credit from Form 8941 Refund shown on Form 2439 Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J Enter the number of attached Schedules A (Form 990-T)

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of Telephone number

The correct entry for Item G for will depend upon the type of entity. Please refer to Instructions for Form 990-T for more information.

Organizations filing Form 990-T to make an elective payment election and that have no UBTI -- including applicable entities not subject to federal income tax and not otherwise required to file any annual tax or information return -- must complete the following lines of Form 990-T:

- The heading area above Part I, except items B, C, E, J, K and L
- Part II: the lines to complete will depend upon the type of entity
- Part III, lines 6g, 7, 10 and 11
- and the Signature area

In addition, you must complete and attach Form 3800 and all forms required to compute each applicable credit.

In the Heading Area above Part I, you are required to complete all items except items B, C, E, J, K, and L.

Use the 2023 form if you are filing for calendar year 2023 or filing for a fiscal year beginning in 2023 and ending in 2024. Fill in the tax year information at the top of the form.

Generally, to determine your tax year, check the instructions for the annual tax return you are filing. Applicable entities that do not have a federal income tax filing or Form 990 filing obligation and have not previously established a taxable year by filing an annual information or income tax return (e.g., Form 990-T to report and pay tax on unrelated business taxable income) may choose to adopt a calendar year for purposes of elective pay, regardless of their fiscal year, provided they maintain adequate books and records. This applies to state and local governments, Indian tribal governments, and their agencies, including school districts, that don't file an income tax return and have not established a taxable year by filing an annual tax return.

In this example, Fictitious Town is filing Form 990-T using a calendar year (January 1 to December 31, 2023).

Most exempt organizations described in Section 501(c) will already have an established taxable year for purposes of filing their Form 990 information return. They must use that taxable year.

Churches that have never voluntarily filed Form 990 and have never filed Form 990-T to report unrelated business activities (such as certain fundraising or real estate investment activities) may not yet have an established taxable year. They can thus adopt a taxable for purposes of making the elective payment election.

Enter the name and address of the organization. The name and address on Form 990-T should be the same as the name and address shown on other Forms 990. You'll check box A at the top left of the form if your organization has changed its address since it last filed a return.

Next, enter your employer identification number (EIN) in item D. Every organization or entity filing Form 990-T must have its own employer identification number. If the entity uses an EIN for employment tax filing purposes that is different from the EIN used for

other filings, the individuals involved in the entity's various tax filings should confer to ensure that there is agreement on the appropriate EIN to use for Form 990-T.

You should check box F if your organization previously filed a Form 990-T return with the IRS for a tax year and is now filing another return for the same tax year to amend the previously filed return.

In item G, check the box to indicate your organization type. In our example, Fictitious Town is a government entity and is not described in any of the other checkboxes in Item G, so Fictitious Town checks the box for 6417(d)(1)(A) Applicable entity.

An exempt organization (including a church) should check the box for "501(c) corporation" or "501(c) trust," (depending upon how it was formed). A nonprofit corporation or unincorporated entity will select "501(c) corporation." An organization formed as a trust will select "501(c) trust." A public college or university (although a type of government agency or instrumentality) should use the "Public college/university" checkbox.

In item H, check the "Elective payment amount from Form 3800" box.

In the rare occurrence where a 501(c)(3) organization is filing a consolidated return with a 501(c)(2) title holding corporation, you will check the box in Item I. For additional information, see the 990-T instructions under "Consolidated returns."

Slide 23: Form 990-T, Parts II & III

(text differs slightly from the audio)

Form 990-T, Part III (page 2)

No entries are required in Parts I and II of Form 990-T unless the return is being filed electronically. If filing electronically, refer to the chart at the bottom of this slide.

The section of Part III that appears on page 1 of Form 990-T should be left without entries.

On page 2 (Part III, Line 6a through Line 11):

The total elective payment election amount from Form 3800, Part III, Line 6, column (i) is entered on Form 990-T, Part III, line 6g. That amount is carried to lines 7, 10 and 11.

Part II Tax Computation			
1	Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21)	1	
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input checked="" type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	0
3	Proxy tax. See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0

Form 990-T (2023) Page 2			
Part III Tax and Payments (continued)			
6a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	105,870
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	105,870
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	0
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	105,870
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11	105,870

Heading area Item G	Part II entries
6417(d)(1)(A) Applicable Entity	Lines 2 and 7 = 0 Select the Tax rate schedule check box
501(c) corporation	Lines 1 and 7 = 0
501(c) trust,	Lines 2 and 7 = 0
401(a) trust, or	Select the Tax rate schedule check box
Other trust	
State college/university	Lines 1 and 7 = 0

The entries for Part II depend upon the type of entity and the checkbox selected in the heading area, Item G, as shown in this chart.

- Enter zero on lines 1 and 7 if the 501(c) corporation or public college/university checkbox is marked.
- Enter zero on line 2 and mark the checkbox for "Tax rate schedule" if the 501(c) trust, other trust, or the 6417(d)(1)(A) Applicable entity checkbox is marked.

For Part III, Line 6g, you'll enter the total net elective payment election amount from Form 3800 Part III, line 6, column (i). See the Instructions for Form 3800 for more information.

In addition to a correctly completed Form 3800, the entry on Part III, Line 6g of Form 990-T clearly identifies the filer's intention to make an elective payment election.

Entering the elective payment election amount from Form 3800 on any other line in Part III does not accomplish that result and is

likely to delay processing of the return while the return undergoes error-correction analysis.

For line 7, enter the total amount of lines 6a through 6j (which for this return is simply the elective payment election amount from line 6g).

The credits earned are treated as a payment of tax under Internal Revenue Code Section 6417. So, for line 10, enter the amount overpaid (which is the amount of the elective payment election). And for line 11, enter the amount of line 10 you want refunded.

Slide 24: Signature area

Must be a designated person to sign.

Generally, anyone who is paid to prepare the organization's tax return must sign it and fill in the Paid Preparer Use Only area.

- Sign the return in the space provided.
- Give a copy of the return to the organization.

Part V Supplemental Information
Provide any additional information. See instructions.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____ Title _____

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____

Paid Preparer Use Only

Firm's name _____ Firm's EIN _____

Firm's address _____ Phone no. _____

Form 990-T (2023)

Now let's discuss the signature area. We left that area blank on the Fictitious Town return; however, to satisfy requirements for a complete return the IRS can process, the signature area must be completed.

For corporations, the return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as a tax officer) authorized to sign. Receivers, trustees, or assignees must also sign and date any return filed on behalf of the organization.

The Paid preparer area of the form should be left blank if an officer of the organization completed its return. If anyone prepares the return and doesn't charge the organization, you should leave this area blank. Certain others who prepare the return should also not sign. For example, if a regular, full-time employee of the organization, such as a clerk, secretary, etc., prepares the form, you should leave this area blank.

Generally, anyone who is paid to prepare the organization's tax return must sign in this area and fill in the Paid Preparer Use Only area.

The paid preparer must complete the required preparer information and:

- Sign the return in the space provided for the preparer's signature, then
- Give a copy of the return to the organization.

Slide 25: Additional Resources and Publications

The following resources will help you make an elective payment and claim certain clean energy credits.

- [Inflation Reduction Act of 2022](#) - See Subtitle D, Energy Security
- [Chips and Science Act of 2022](#) - See Section 107
- [Final Regulations: Elective Payment of Applicable Credits](#)
- [Elective pay and transferability](#)
- [Publication 1635](#), Understanding Your EIN

- [Publication 5817](#), Elective Pay Overview
- [Publication 5817-A](#), Rural Electric Cooperatives
- [Publication 5817-B](#), U.S. Territorial Governments
- [Publication 5817-C](#), Alaska Native Corporations
- [Publication 5817-D](#), Tax-Exempt Organizations
- [Publication 5817-E](#), State and Local Government
- [Publication 5817-F](#), Indian Tribal Governments
- [Publication 5817-G](#), Clean Energy Tax Incentives: Elective Pay-Eligible Tax Credits
- [Credits and Deductions Under the Inflation Reduction Act of 2022](#)
- [Telephone Assistance](#)
- [Form 990-T Instructions](#)

Slide 26: Conclusion/Summary

To summarize what we've discussed, remember that if you have no UBTI and you are only claiming an Elective Payment Election, you are only required to complete the following lines on Form 990-T:



- The heading area above Part I, except items B, C, E, J, K and L
- Part II, with line entries as indicated in the chart below:

Heading area Item G	Part II entries
6417(d)(1)(A) Applicable Entity	Lines 2 and 7 = 0 Select the "Tax rate schedule" checkbox
501(c) corporation	Lines 1 and 7 = 0
501(c) trust, 401(a) trust, or other trust	Lines 2 and 7 = 0 Select the "Tax rate schedule" checkbox
State college/university	Lines 1 and 7 = 0

- Part III, lines 6g, 7, 10 and 11, and
- The Signature area

Don't forget to complete and attach Form 3800 and all forms required to compute each applicable credit.

Thank you for watching this presentation from the Tax Exempt & Government Entities division of the IRS.

Summary

If you have no UBTI and you are only claiming an Elective Payment Election, you are only required to complete the following lines on Form 990-T:

- The heading area above Part I, except items B, C, E, J, K and L
- Part II, with line entries as indicated in the chart below:

Heading area Item G	Part II entries
6417(d)(1)(A) Applicable Entity	Lines 2 and 7 = 0 Select the Tax rate schedule check box
501(c) corporation	Lines 1 and 7 = 0
501(c) trust, 401(a) trust, or Other trust	Lines 2 and 7 = 0 Select the Tax rate schedule check box
State college/university	Lines 1 and 7 = 0

- Part III, lines 6g, 7, 10 and 11
- The Signature area

Remember, you must complete and attach Form [3800](#) and all forms required to compute each applicable credit.

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2023

For calendar year 2023 or other tax year beginning _____, 2023, and ending _____, 20_____

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury
Internal Revenue Service

Open to Public Inspection
for 501(c)(3)
Organizations Only

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Fictitious Town	D Employer identification number 00-9012345
		Number, street, and room or suite no. If a P.O. box, see instructions. 1 Main Street	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code Fictitious Town, NJ 08300	F <input type="checkbox"/> Check box if an amended return.

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust State college/university
 6417(d)(1)(A) Applicable entity

H Check if filing only to claim Credit from Form 8941 Refund shown on Form 2439 Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J Enter the number of attached Schedules A (Form 990-T) _____

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subidiary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation _____

L The books are in care of _____ Telephone number _____

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	
2	Reserved	2	
3	Add lines 1 and 2	3	
4	Charitable contributions (see instructions for limitation rules)	4	
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	
9	Trusts. Section 199A deduction. See instructions	9	
10	Total deductions. Add lines 8 and 9	10	
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21)	1	
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input checked="" type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	0
3	Proxy tax. See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b	Other credits (see instructions)	1b		
c	General business credit. Attach Form 3800 (see instructions)	1c		
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e		
2	Subtract line 1e from Part II, line 7	2		
3a	Amount due from Form 4255	3a		
b	Amount due from Form 8611	3b		
c	Amount due from Form 8697	3c		
d	Amount due from Form 8866	3d		
e	Other amounts due (see instructions)	3e		
f	Total amounts due. Add lines 3a through 3e	3f		
4	Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4		
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		

Part III Tax and Payments (continued)

6a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions).	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	105,870
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	105,870
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	0
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	105,870
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded <input type="checkbox"/>	11	105,870

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file		
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Name(s) shown on return

Identifying number

Fictitious Town

00-9012345

A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT). Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions Yes No

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
Go to Part III before Parts I and II. See instructions.

1	Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions		1
2	Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions	2	
3	Enter the applicable passive activity credits allowed for 2023. See instructions		3
4	Carryforward of general business credit to 2023. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>		4
5	Carryback of general business credit from 2024. See instructions		5
6	Add lines 1, 3, 4, and 5		6

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.		7
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.		8
9	Add lines 7 and 8		9
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b		10c
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	
15	Enter the greater of line 13 or line 14		15
16	Subtract line 15 from line 11. If zero or less, enter -0-		16
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		17

Part III Allowable Credit *(continued)*

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

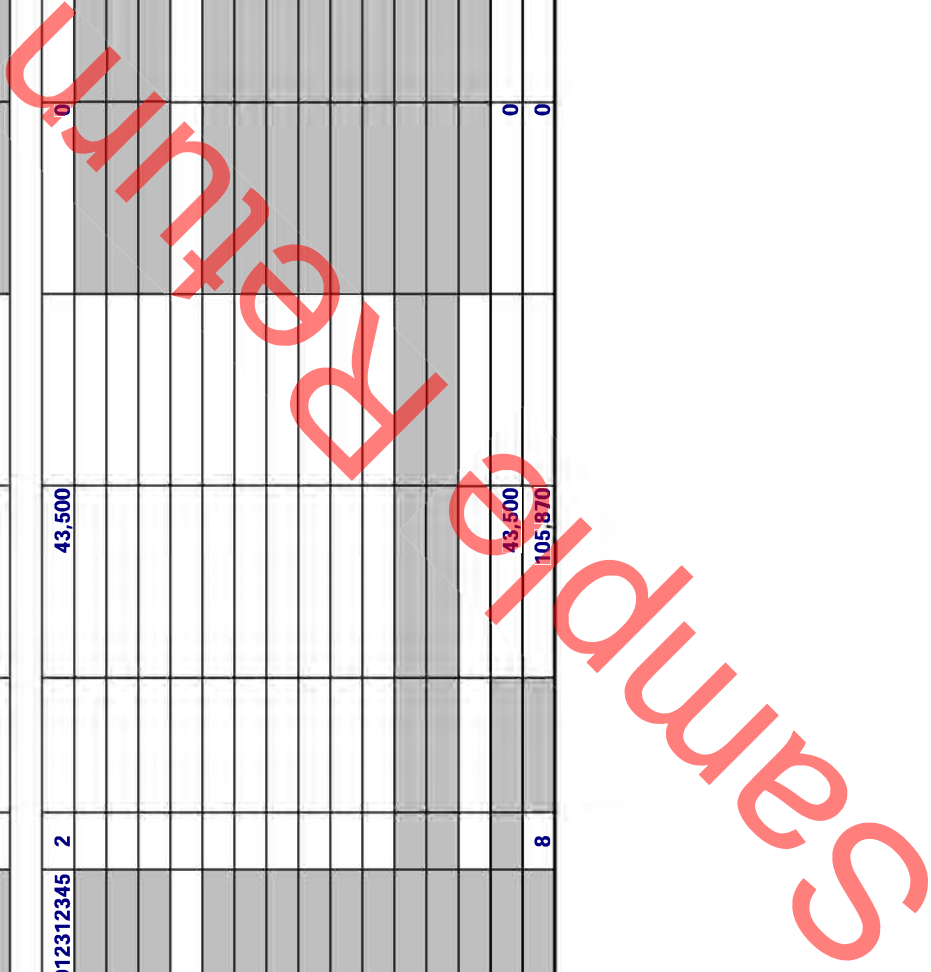
18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of Part III, column (e), with the sum of the non-passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	22	
23	Passive activity credit from line 3 of Part III, column (f) plus the sum of the passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	23	
24	Enter the applicable passive activity credit allowed for 2023. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17 and 26	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of Part III; combine column (e) with non-passive amounts in column (g). See instructions	30	
31	Reserved	31	
32	Passive activity credits from line 5 of Part III; combine column (f) with passive amounts in column (g). See instructions	32	
33	Enter the applicable passive activity credits allowed for 2023. See instructions	33	
34	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/>	34	
35	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the smaller of line 29 or line 36	37	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b. 	38	

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
1a Form 3468, Part II									
b Form 7207									
c Form 6765									
d Form 3468, Part III									
e Form 8826									
f Form 8835, Part II									
g Form 7210									
h Form 8820									
i Form 8874									
j Form 8881, Part I									
k Form 8882									
l Form 8864 (diesel)									
m Form 8896									
n Form 8906									
o Form 3468, Part IV									
p Form 8908									
q Reserved (45Z)									
r Form 8910									
s Form 8911, Part II	PA0012312345	3		7,370		0	7,370	7,370	0
t Form 8830									
u Form 7213, Part II									
v Form 3468, Part V									
w Form 8932									
x Form 8933									
y Form 8936, Part II									
z Reserved									
aa Form 8936, Part V	PF0012312345	3		55,000			55,000	55,000	0
bb Form 8904									
cc Form 7213, Part I									
dd Form 8881, Part II									
ee Form 8881, Part III									
ff Form 8864, line 8									
gg Reserved (1gg)									
hh Reserved (1hh)									
ii Reserved (1ii)									
jj Reserved (1jj)									
zz Other credits									
2 Add lines 1a through 1zz		6		62,370			62,370	62,370	0

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. (continued)

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3 Form 8844									
4 Specified credits:									
a Form 3468, Part VI	PJ0012312345	2		43,500		0	43,500	43,500	0
b Form 5884									
c Form 6478									
d Form 8586									
e Form 8835, Part II									
f Form 8846									
g Form 8900									
h Form 8941									
i Form 6765 ESB credit									
j Form 8994									
k Form 3468, Part VII									
l Reserved (4l)									
m Reserved (4m)									
z Other specified credits									
5 Add lines 4a through 4z				43,500		0	43,500	43,500	0
6 Add lines 2, 3, and 5		8		105,870		0	105,870	105,870	0



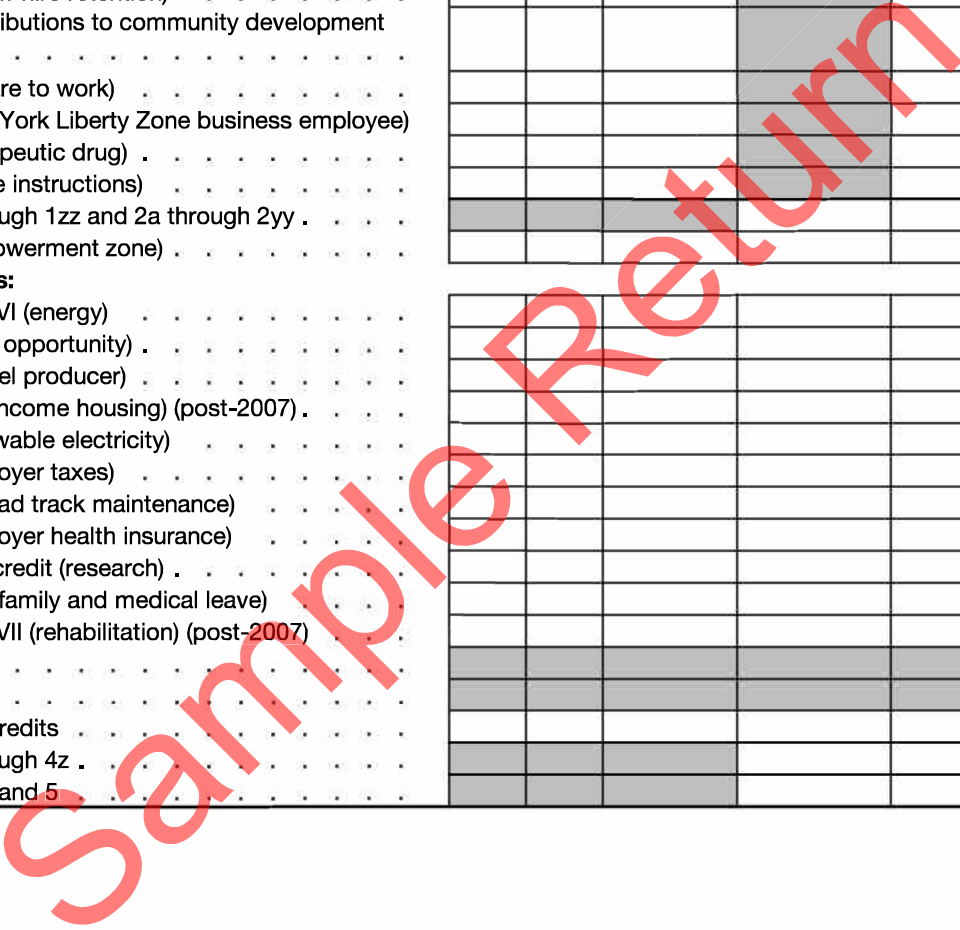
Part IV Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)
(see instructions)

(a) Credits carried over to tax year 2023	(b) Check if non-passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
1a Form 3468, Part II (coal, gasification)						
b Form 7207 (manufacturing production)						
c Form 6765 (research)						
d Form 3468, Part III (advanced energy)						
e Form 8826 (disabled access)						
f Form 8835, Part II (renewable electricity)						
g Form 7210 (clean hydrogen)						
h Form 8820 (orphan drug)						
i Form 8874 (new markets)						
j Form 8881, Part I (pension plan startup)						
k Form 8882 (employer-provided childcare)						
l Form 8864 (biodiesel and renewable diesel)						
m Form 8896 (low sulfur diesel fuel)						
n Form 8906 (distilled spirits)						
o Form 3468, Part IV (advanced manufacturing)						
p Form 8908 (energy-efficient home)						
q Reserved						
r Form 8910 (alternative motor vehicle)						
s Form 8911, Part II (alternative fuel refueling)						
t Form 8830 (enhanced oil recovery)						
u Form 7213, Part II (zero-emission nuclear production)						
v Form 3468, Part V (reserved)						
w Form 8932 (differential wage)						
x Form 8933 (carbon oxide sequestration)						
y Form 8936, Part II (clean vehicle)						
z Reserved						
aa Form 8936, Part V (commercial clean vehicle)						
bb Form 8904 (oil and gas production)						
cc Form 7213, Part I (advanced nuclear production)						
dd Form 8881, Part II (pension auto enrollment)						
ee Form 8881, Part III (military spouse)						
ff Form 8864 (sustainable aviation fuel mixture)						
gg Reserved						
hh Reserved						
ii Reserved						
jj Reserved						
zz Other						
2 Credits for which only carryforwards are allowed:						
a Form 5884-A (employee retention)						
b Form 8586 (low-income housing) (pre-2008)						
c Form 8845 (Indian employment)						
d Form 8907 (nonconventional source fuel)						
e Form 8909 (energy efficient appliance)						
f Form 8923 (mine rescue team training)						
g Form 8834 (qualified plug-in electric vehicle)						
h Form 8931 (agricultural chemicals security)						
i Form 1065-B (GBCs from electing partnership)						
j Form 5884 (work opportunity) (pre-2007)						
k Form 6478 (alcohol fuel) (pre-2005)						
l Form 8846 (employer taxes) (pre-2007)						



Part IV Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)
(see instructions) (continued)

(a) Credits carried over to tax year 2023	(b) Check if non-passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
m Form 8900 (railroad track maintenance) (pre-2008)						
n Trans-Alaska pipeline liability fund credit						
o Form 5884-A, Section A (employers affected by Hurricane Katrina, Rita, or Wilma)						
p Form 5884-A, Section B (Hurricane Katrina housing)						
q Form 5884-A, Section A (affected Midwestern disaster area employers)						
r Form 5884-A, Section B (employer housing)						
s Form 5884-B (new hire retention)						
t Form 8847 (contributions to community development corporations)						
u Form 8861 (welfare to work)						
v Form 8884 (New York Liberty Zone business employee)						
w Form 8942 (therapeutic drug)						
yy Other credits (see instructions)						
zz Add lines 1a through 1zz and 2a through 2yy						
3 Form 8844 (empowerment zone)						
4 Specified credits:						
a Form 3468, Part VI (energy)						
b Form 5884 (work opportunity)						
c Form 6478 (biofuel producer)						
d Form 8586 (low-income housing) (post-2007)						
e Form 8835 (renewable electricity)						
f Form 8846 (employer taxes)						
g Form 8900 (railroad track maintenance)						
h Form 8941 (employer health insurance)						
i Form 6765 ESB credit (research)						
j Form 8994 (paid family and medical leave)						
k Form 3468, Part VII (rehabilitation) (post-2007)						
l Reserved (4l)						
m Reserved (4m)						
z Other specified credits						
5 Add lines 4a through 4z						
6 Add lines 2zz, 3, and 5						



Part IV Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc. (see instructions)

(a) Line number from Part III	(b) Elective payment or transfer registration number	(c) Pass-through or transfer credit entity EIN	(d) Current year credits from non-passive activities	(e) Current year credits from passive activity before passive activity credit limitation	(f) Credit transfer election amount	(g) Gross elective payment election amount	(h) Net elective payment election amount	(i) Carryover of passive activity credit allowable in current year
1	1s	PA0012312345	2,115			2,115	2,115	0
2	1s	PA0022312345	2,115			2,115	2,115	0
3	1s	PA0032312345	3,140			3,140	3,140	0
4	1aa	PF0012312345	40,000			40,000	40,000	0
5	1aa	PF0022312345	7,500			7,500	7,500	0
6	1aa	PF0032312345	7,500			7,500	7,500	0
7	4a	PJ0012312345	21,000			21,000	21,000	0
8	4a	PJ0022312345	22,500			22,500	22,500	0
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Part VI Breakdown of Aggregate Amounts in Part IV (see instructions)

	(a) Line number from Part IV	(b) Check if non-passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
1							
2							
3							
4							
5							
6							
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Sample Return

Alternative Fuel Vehicle Refueling Property Credit

OMB No. 1545-0123

Attach to your tax return.

Go to www.irs.gov/Form8911 for instructions and the latest information.

Attachment
 Sequence No. **151**

Name(s) shown on return

Identifying number

Fictitious Town

00-9012345

Part I Total Cost of Refueling Property

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	1	122,825
---	-----------------------------------------------------------------------------------------------------------	---	---------

Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions)	2	122,825
3	Section 179 expense deduction (see instructions)	3	0
4a	Subtract line 3 from line 2	4a	122,825
b	Enter any amount included on line 4a attributable to property placed in service as part of a project subject to project requirements that were not met (see instructions)	4b	122,825
c	Subtract line 4b from line 4a	4c	0
5a	Multiply line 4b by 6% (0.06)	5a	7,370
b	Multiply line 4c by 30% (0.30)	5b	0
c	Add lines 5a and 5b	5c	7,370
6	Maximum business/investment use part of credit (see instructions)	6	7,370
7	Enter the smaller of line 5c or line 6	7	7,370
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	0
9	Business/investment use part of credit. Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	7,370

Part III Credit for Personal Use Part of Refueling Property

10	Subtract line 2 from line 1. If zero, stop here; do not file this form unless you are claiming a credit on line 9	10	0
11	Multiply line 10 by 30% (0.30)	11	
12	Maximum personal use part of credit (see instructions)	12	
13	Enter the smaller of line 11 or line 12	13	
14	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Other filers. Enter the regular tax before credits from your return. 	14	
15	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:		
a	Foreign tax credit	15a	
b	Certain allowable credits (see instructions)	15b	
c	Add lines 15a and 15b	15c	
16	Net regular tax. Subtract line 15c from line 14. If zero or less, enter -0- and stop here; do not file this form unless you are claiming a credit on line 9	16	
17	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9. Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule. 	17	
18	Subtract line 17 from line 16. If zero or less, stop here; do not file this form unless you are claiming a credit on line 9	18	
19	Personal use part of credit. Enter the smaller of line 13 or line 18 here and on Schedule 3 (Form 1040), line 6j; or the appropriate line of your return. If line 18 is smaller than line 13, see instructions	19	

Attachment to Form 8911

Fictitious Town

1 Main Street

Fictitious Town, NJ 08300

EIN 00-9012345

Line 1.

Facility 1 (Townhall 1 of 2)

- Population Census Tract: 3400101150
- Located at 1 Main Street, Fictitious Town, NJ
- 30 kWh DC EV charger, \$35,250 installed.

Facility 2 (Townhall 2 of 2):

- Population Census Tract: 3400101150
- Located at 1 Main Street, Fictitious Town, NJ
- 30 kWh DC EV charger, \$35,250 installed.

Facility 3 (Fire Station):

- Population Census Tract: 3400101150
- Located at 1 Firehouse Lane, Fictitious Town, NJ
- 60 kWh DC EV charger, \$52,325 installed.

Sample Return

Attachment to Form 8911

Fictitious Town

1 Main Street

Fictitious Town, NJ 08300

EIN 00-9012345

Line 7.

Facility 1:

- IRS-issued registration number: **PA0012312345**
- Date placed in service: May 1, 2023
- Total amounts:
 - Line 4b 0
 - Line 4c \$35,250
 - Line 5a 0
 - Line 5b \$2,115
 - Line 6 \$2,115
 - Line 7 \$2,115

Facility 2:

- IRS-issued registration number: **PA0022312345**
- Date placed in service: May 1, 2023
- Total amounts:
 - Line 4b 0
 - Line 4c \$35,250
 - Line 5a 0
 - Line 5b \$2,115
 - Line 6 \$2,115
 - Line 7 \$2,115

Facility 3:

- IRS-issued registration number: **PA0032312345**
- Date placed in service: May 15, 2023
- Total amounts:
 - Line 4b 0
 - Line 4c \$52,325
 - Line 5a 0
 - Line 5b \$3,140
 - Line 6 \$3,140
 - Line 7 \$3,140

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form8936 for instructions and the latest information.

2023
Attachment
Sequence No. **69**

Name(s) shown on return

Identifying number

Fictitious Town

00-9012345

Notes: • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.
• Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.

Part I Modified Adjusted Gross Income Amount

1a	Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR	1a		
b	Enter any income from Puerto Rico you excluded	1b		
c	Enter any amount from Form 2555, line 45	1c		
d	Enter any amount from Form 2555, line 50	1d		
e	Enter any amount from Form 4563, line 15	1e		
2	Add lines 1a through 1e			2
3a	Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR	3a		
b	Enter any income from Puerto Rico you excluded	3b		
c	Enter any amount from Form 2555, line 45	3c		
d	Enter any amount from Form 2555, line 50	3d		
e	Enter any amount from Form 4563, line 15	3e		
4	Add lines 3a through 3e			4
5	Enter the smaller of line 2 or line 4			5

Part II Credit for Business/Investment Use Part of New Clean Vehicles

Note: Individuals can't claim a credit on line 6 if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

6	Enter the total credit amount figured in Part II of Schedule(s) A (Form 8936)	6	
7	New clean vehicle credit from partnerships and S corporations (see instructions)	7	
8	Business/investment use part of credit. Add lines 6 and 7. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1y	8	

Part III Credit for Personal Use Part of New Clean Vehicles

Note: You can't claim the Part III credit if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

9	Enter the total credit amount figured in Part III of Schedule(s) A (Form 8936)	9	
10	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	10	
11	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	11	
12	Subtract line 11 from line 10. If zero or less, enter -0- and stop here. You can't claim the personal use part of the credit	12	
13	Personal use part of credit. Enter the smaller of line 9 or line 12 here and on Schedule 3 (Form 1040), line 6f. If line 12 is smaller than line 9, see instructions	13	

Part IV Credit for Previously Owned Clean Vehicles

Note: You can't claim the Part IV credit if Part I, line 5, is more than \$75,000 (\$150,000 if married filing jointly or a qualifying surviving spouse; \$112,500 if head of household).

14	Enter the total credit amount figured in Part IV of Schedule(s) A (Form 8936)	14	
15	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18	15	
16	Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)	16	
17	Subtract line 16 from line 15. If zero or less, enter -0- and stop here. You can't claim the Part IV credit	17	
18	Enter the smaller of line 14 or line 17 here and on Schedule 3 (Form 1040), line 6m. If line 17 is smaller than line 14, see instructions	18	

Part V Credit for Qualified Commercial Clean Vehicles

19	Enter the total credit amount figured in Part V of Schedule(s) A (Form 8936)	19	55,000
20	Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)	20	0
21	Add lines 19 and 20. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1aa	21	55,000

SCHEDULE A (Form 8936)

Clean Vehicle Credit Amount

OMB No. 1545-2137

2023

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form8936 for instructions and the latest information.

Attachment Sequence No. 69A

Name(s) shown on return

Identifying number

Fictitious Town

00-9012345

Part I Vehicle Details

- 1a Year 2024
b Make IC Corporation
c Model CE3402
2 Vehicle identification number (VIN) 4 D R E B E 2 R 4 R B 1 8 0 3 8 5
3 Enter date vehicle was placed in service (MM/DD/YYYY) 09/01/2023
4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions. [] Yes. Stop here. You can't claim a credit amount for a vehicle used primarily outside the United States. [x] No.
5 Does the VIN entered on line 2 belong to a new clean vehicle placed in service during the tax year? See instructions for definitions. [] Yes. Go to Part II. [x] No. Go to line 6.
6 Does the VIN entered on line 2 belong to a previously owned clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions. [] Yes. Go to Part IV. [x] No. Go to line 7.
7 Does the VIN entered on line 2 belong to a qualified commercial clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions. [x] Yes. Go to Part V. [] No. Stop here. You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8 Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person. [] Yes. [] No. Stop here. You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
9 Tentative credit amount (see instructions) 9
10 Business/investment use percentage (see instructions) 10 %
11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below. 11

Part III Credit Amount for Personal Use Part of New Clean Vehicle

- 12 Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936 12

Part IV Credit Amount for Previously Owned Clean Vehicle

- 13a** Is the sales price of the vehicle more than \$25,000?
 - Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
 - No.**
- b** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- c** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
 - Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
 - No.**
- d** Is the vehicle a qualified fuel cell motor vehicle? See instructions.
 - Yes.**
 - No.**

14	Enter the sales price of the vehicle	14	
15	Multiply line 14 by 30% (0.30)	15	
16	Maximum vehicle credit amount	16	\$ 4,000
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	17	

Part V Credit Amount for Qualified Commercial Clean Vehicle

- 18a** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
 - Yes.**
 - No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.
- b** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
- c** Is the vehicle also powered by gas or diesel? See instructions.
 - Yes.**
 - No.**

19	Enter the cost or other basis of the vehicle. See instructions	19	315,865
20	Section 179 expense deduction (see instructions)	20	0
21	Subtract line 20 from line 19	21	315,865
22	Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"]	22	94,760
23	Enter the incremental cost of the vehicle. See instructions	23	297,500
24	Enter the smaller of line 22 or line 23	24	94,760
25	Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more)	25	40,000
26	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	26	40,000

SCHEDULE A (Form 8936)

Clean Vehicle Credit Amount

OMB No. 1545-2137

2023

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form8936 for instructions and the latest information.

Attachment Sequence No. 69A

Name(s) shown on return

Identifying number

Fictitious Town

00-9012345

Part I Vehicle Details

- 1a Year 2023
b Make Ford
c Model Mustang Mach E
2 Vehicle identification number (VIN) 3 F M T K 1 S S 4 P M A 0 9 2 6 0
3 Enter date vehicle was placed in service (MM/DD/YYYY) 09/23/2023
4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions.
5 Does the VIN entered on line 2 belong to a new clean vehicle placed in service during the tax year? See instructions for definitions.
6 Does the VIN entered on line 2 belong to a previously owned clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions.
7 Does the VIN entered on line 2 belong to a qualified commercial clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8 Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
9 Tentative credit amount (see instructions)
10 Business/investment use percentage (see instructions) %
11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below.

Part III Credit Amount for Personal Use Part of New Clean Vehicle

- 12 Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936

Part IV Credit Amount for Previously Owned Clean Vehicle

- 13a** Is the sales price of the vehicle more than \$25,000?
 - Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
 - No.**
- b** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- c** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
 - Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
 - No.**
- d** Is the vehicle a qualified fuel cell motor vehicle? See instructions.
 - Yes.**
 - No.**

14	Enter the sales price of the vehicle	14	
15	Multiply line 14 by 30% (0.30)	15	
16	Maximum vehicle credit amount	16	\$4,000
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	17	

Part V Credit Amount for Qualified Commercial Clean Vehicle

- 18a** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
 - Yes.**
 - No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.
- b** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
- c** Is the vehicle also powered by gas or diesel? See instructions.
 - Yes.**
 - No.**

19	Enter the cost or other basis of the vehicle. See instructions	19	48,599
20	Section 179 expense deduction (see instructions)	20	0
21	Subtract line 20 from line 19	21	48,599
22	Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"]	22	14,580
23	Enter the incremental cost of the vehicle. See instructions	23	14,000
24	Enter the smaller of line 22 or line 23	24	14,000
25	Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more)	25	7,500
26	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	26	7,500

SCHEDULE A (Form 8936)

Clean Vehicle Credit Amount

OMB No. 1545-2137

2023

Department of the Treasury Internal Revenue Service

Attach to your tax return. Go to www.irs.gov/Form8936 for instructions and the latest information.

Attachment Sequence No. 69A

Name(s) shown on return

Identifying number

Fictitious Town

00-9012345

Part I Vehicle Details

- 1a Year 2023
b Make Chevrolet
c Model Bolt
2 Vehicle identification number (VIN) 1G1FW6S03P4117610
3 Enter date vehicle was placed in service (MM/DD/YYYY) 08/03/2023
4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions.
5 Does the VIN entered on line 2 belong to a new clean vehicle placed in service during the tax year? See instructions for definitions.
6 Does the VIN entered on line 2 belong to a previously owned clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions.
7 Does the VIN entered on line 2 belong to a qualified commercial clean vehicle acquired after 2022 and placed in service during the tax year? See instructions for definitions.

Part II Credit Amount for Business/Investment Use Part of New Clean Vehicle

- 8 Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
9 Tentative credit amount (see instructions) 9
10 Business/investment use percentage (see instructions) 10 %
11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below 11

Part III Credit Amount for Personal Use Part of New Clean Vehicle

- 12 Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936 12

Part IV Credit Amount for Previously Owned Clean Vehicle

- 13a** Is the sales price of the vehicle more than \$25,000?
 - Yes. Stop here.** The vehicle doesn't qualify for the Part IV credit.
 - No.**
- b** Did you acquire the vehicle for use and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or acquired for resale.
- c** Can you be claimed as a dependent on another person's tax return, such as your parent's return?
 - Yes. Stop here.** You can't claim a credit amount if you can be claimed as a dependent.
 - No.**
- d** Is the vehicle a qualified fuel cell motor vehicle? See instructions.
 - Yes.**
 - No.**

14	Enter the sales price of the vehicle	14	
15	Multiply line 14 by 30% (0.30)	15	
16	Maximum vehicle credit amount	16	\$4,000
17	Enter the smaller of line 15 or line 16. Stop here and include this credit amount on line 14 in Part IV of Form 8936	17	

Part V Credit Amount for Qualified Commercial Clean Vehicle

- 18a** Is the vehicle of a character subject to the allowance for depreciation? Answer "Yes" if the exception for certain tax-exempt entities discussed in the instructions applies.
 - Yes.**
 - No. Stop here.** The vehicle is not a qualified commercial clean vehicle unless the exception applies.
- b** Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
 - Yes.**
 - No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
- c** Is the vehicle also powered by gas or diesel? See instructions.
 - Yes.**
 - No.**

19	Enter the cost or other basis of the vehicle. See instructions	19	29,455
20	Section 179 expense deduction (see instructions)	20	0
21	Subtract line 20 from line 19	21	29,455
22	Multiply line 21 by 15% (0.15) [30% (0.30) if the answer on line 18c above is "No"]	22	8,837
23	Enter the incremental cost of the vehicle. See instructions	23	7,500
24	Enter the smaller of line 22 or line 23	24	7,500
25	Maximum credit. Enter \$7,500 (\$40,000 if the vehicle's gross vehicle weight rating (GVWR) is 14,000 pounds or more)	25	7,500
26	Enter the smaller of line 24 or line 25. Include this credit amount on line 19 in Part V of Form 8936	26	7,500

Name(s) shown on return

Identifying number

Fictitious Town

00-9012345

Part I Facility Information (see instructions)

A Check this box if you have petitioned for provisional emission rates and have also received written approval from a certified third-party verifier or a letter from the IRS

1 Description of the facility: Solar electricity generating system - Townhall

2a IRS-issued registration number for the facility: PJ0012312345

b Type of facility (solar, geothermal, etc.): Solar

3 Location of facility, including coordinates (latitude and longitude).

a Address of the facility (if applicable): 1 Main Street, Fictitious Town, NJ

b Coordinates (if applicable). Latitude: . Longitude: .

4 Date construction began (MM/DD/YYYY): 03/31/2023

5 Date placed in service (MM/DD/YYYY): 05/15/2023

6 Is the facility part of an expansion of an existing closed-loop biomass or open-loop biomass facility? Yes No

7 Does the project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?

a Yes.

b No.

c Not applicable, the facility doesn't produce electricity.

8 Does the project satisfy the prevailing wage and apprenticeship requirements?

a Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.

b Yes, and either (i) section 48(a)(9)(B)(ii) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11) apply.

c No.

d Not applicable.

9 Does the property qualify for a domestic content bonus credit per section 45(b)(9)(B)?

a Yes, and section 48(a)(9)(B) is satisfied (10% bonus). Attach the required information.

b Yes, and section 48(a)(9)(B) is **not** satisfied (2% bonus). Attach the required information.

c No.

10 Does the project qualify for an energy community bonus credit per section 48(a)(14)?

a Yes, and section 48(a)(9)(B) is satisfied (10% bonus).

b Yes, and section 48(a)(9)(B) is **not** satisfied (2% bonus).

c No.

11 Does the project qualify as a solar or wind facility in connection with low-income communities bonus credit per section 48(e)(2)?

a Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).

b Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).

c Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) (20% bonus).

d Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) (20% bonus).

e If "Yes" to 11a, 11b, 11c, or 11d, enter your 48(e) Control Number: _____

f No.

12 Enter the nameplate capacity or storage capacity.

a Solar energy property or facility nameplate capacity: 25.6 kilowatt (kW) direct current (dc)

b Small wind energy property or facility nameplate capacity: _____ kW

c Wind energy property or facility nameplate capacity: _____ kW

d Energy storage power capacity rating _____ kW, and energy storage capacity, if applicable, associated with the energy property or facility: _____ kWh (hour)

e Solar or wind nameplate capacity is 5MW ac or more

f Not applicable.

Part I Facility Information (see instructions) (continued)

- 13** Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW.
- a** Solar energy property: 18.56
 - b** Wind energy property: _____
 - c** Other: _____
 - d** Not applicable.
- 14** Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election? Yes No
If "Yes," complete lines 14a through 14e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.
- a** Name of lessor: _____
 - b** Address of lessor: _____
 - c** Description of property: _____
 - d** Amount for which you were treated as having acquired the property \$ _____
 - e** Income inclusion amount reported for tax year under Regulations section 1.50-1 \$ _____

Part II Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit

Section A—Qualifying Advanced Coal Project Credit Under Section 48A (see instructions)

1a Enter the qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i)	1a			
b Multiply line 1a by 20% (0.20)			1b	
2a Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii)	2a			
b Multiply line 2a by 15% (0.15)			2b	
3a Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii)	3a			
b Multiply line 3a by 30% (0.30)			3b	

Section B—Qualifying Gasification Project Credit Under Section 48B (see instructions)

4a Enter the qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions	4a			
b Multiply line 4a by 30% (0.30)			4b	
5a Enter the qualified investment in property other than in 4a above placed in service during the tax year	5a			
b Multiply line 5a by 20% (0.20)			5b	
6 Enter the applicable unused investment credit from cooperatives (see instructions)			6	
7 Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a				7

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

1a Enter the qualified investment in advanced energy project property placed in service during the tax year	1a			
b If you checked the box in Part I, line 8a, and it's consistent with your 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6%	1b		%	
c Multiply line 1a by line 1b			1c	
d Enter your 48C Allocation control number _____				
e Is the facility in a section 48C energy community census tract? <input type="checkbox"/> Yes <input type="checkbox"/> No				
2 Enter the applicable unused investment credit from cooperatives (see instructions)			2	
3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d				3

Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)

1a Check the box below that applies to your advanced manufacturing investment project. <input type="checkbox"/> Semiconductor manufacturing facility <input type="checkbox"/> Semiconductor equipment manufacturing facility			
b Enter the basis in qualified property as part of an advanced manufacturing facility, placed in service during the tax year	1b		
c Multiply line 1b by 25% (0.25)		1c	
2 Enter the applicable unused investment credit from cooperatives (see instructions)		2	
3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o			3

Part V Reserved for Future Use

1 Reserved for future use	1
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Part VI Energy Credit Under Section 48

Section A—Geothermal Energy Credit (see instructions)

1a Enter the basis of property using geothermal energy placed in service during the tax year	1a		
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	1b	%	
c Multiply line 1a by line 1b			1c
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d	%	
e Multiply line 1a by line 1d			1e
f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2	1f	%	
g Multiply line 1a by line 1f			1g
2 Add lines 1c, 1e, and 1g			2

Section B—Solar Energy Credit (see instructions)

3a Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year	3a	70,000	
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	3b	30 %	
c Multiply line 3a by line 3b			3c 21,000

Caution: Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k.

d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0- (zero), and then go to line 3k	3d	0 %	
e Enter the nameplate capacity you were allocated in the allocation letter	3e		
f If the entry on Part I, line 12a, equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g	3f		
g If the entry on Part I, line 12a, is more than the entry on line 3e, divide line 3e by Part I, line 12a	3g		
h Multiply line 3d by line 3g	3h	0	

Part VI Energy Credit Under Section 48 (continued)

Section B—Solar Energy Credit (see instructions) (continued)

i	Multiply line 3a by line 3h	3i	0			
j	If Part I, line 12a, is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f	3j		0		
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m	3k	0 %			
l	Multiply line 3a by line 3k	3l		0		
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4	3m	0 %			
n	Multiply line 3a by line 3m	3n		0		
4	Add lines 3c, 3j, 3l, and 3n				4	21,000

Section C—Qualified Fuel Cell Property (see instructions)

5a	Enter the basis of property using qualified fuel cell property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008	5a				
b	Multiply line 5a by 30% (0.30)	5b				
c	Enter the applicable kilowatt capacity of property on line 5a (see instructions)	5c				
d	Multiply line 5c by \$1,000.	5d				
e	Enter the smaller of line 5b or line 5d	5e				
f	Enter the basis of property using qualified fuel cell property placed in service during the tax year that is attributable to periods after October 3, 2008	5f				
g	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	5g		%		
h	Multiply line 5f by line 5g	5h				
i	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 5l	5i		%		
j	Multiply line 5f by line 5i	5j				
k	Reserved for future use	5k				
l	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 5n	5l		%		
m	Multiply line 5f by line 5l	5m				
n	Add lines 5h, 5j, and 5m	5n				
o	Enter the applicable kilowatt capacity of property on line 5f (see instructions)	5o				
p	Multiply line 5o by \$3,000	5p				
q	Enter the smaller of line 5n or line 5p	5q				
6	Add lines 5e and 5q				6	

Section D—Qualified Microturbine Property (see instructions)

7a	Enter the basis of property using microturbine property placed in service during the tax year that was acquired after 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005	7a				
b	If you checked the box in Part I, line 7a or 8b, enter 10%. If you checked the box in Part I, line 7b or 8c, enter 2%	7b		%		
c	Multiply line 7a by line 7b	7c				
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 7g	7d		%		

Part VI Energy Credit Under Section 48 (continued)

Section D—Qualified Microturbine Property (see instructions) (continued)

e Multiply line 7a by line 7d	7e			
f Reserved for future use			7f	
g If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i	7g	%		
h Multiply line 7a by line 7g	7h			
i Add lines 7c, 7e, and 7h			7i	
j Enter the applicable kilowatt capacity of property on line 7a (see instructions)	7j			
k Reserved for future use	7k			
l Multiply line 7j by \$200			7l	
8 Enter the smaller of line 7i or line 7l				8

Section E—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.

9a Enter the basis of property using combined heat and power system placed in service during the tax year	9a			
b 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	9b			
c Multiply line 9a by line 9b	9c			
d If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	9d	%		
e Multiply line 9c by line 9d			9e	
f If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 9h	9f	%		
g Multiply line 9c by line 9f			9g	
h If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 10	9h	%		
i Multiply line 9c by line 9h			9i	
10 Add lines 9e, 9g, and 9i				10

Section F—Qualified Small Wind Energy Property (see instructions)

11a Enter the basis of property using small wind energy property placed in service during the tax year that was acquired after October 3, 2008, and before 2009 and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before 2009	11a			
b Multiply line 11a by 30% (0.30)	11b			
c Enter the smaller of line 11b or \$4,000			11c	
d Enter the basis of property using small wind energy property placed in service during the tax year that is attributable to periods after 2008	11d			
e If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	11e	%		
f Multiply line 11d by line 11e			11f	

Part VI Energy Credit Under Section 48 (continued)

Section F—Qualified Small Wind Energy Property (see instructions) (continued)

g	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 11m and enter -0- (zero), and then go to line 11n	11g	%			
h	Enter the nameplate capacity you were allocated in the allocation letter	11h				
i	If the entry on Part I, line 12b, equals the entry on line 11h, multiply line 11d by 11g and go to line 11m. Otherwise, continue to line 11j	11i				
j	If the entry on Part I, line 12b, is more than the entry on line 11h, divide line 11h by Part I, line 12b	11j				
k	Multiply line 11g by line 11j	11k				
l	Multiply line 11d by line 11k	11l				
m	If Part I, line 12b, is more than the entry on line 11h, enter the amount from line 11l. Otherwise, enter the amount from line 11i				11m	
n	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 11p	11n	%			
o	Multiply line 11d by line 11n				11o	
p	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 12	11p	%			
q	Multiply line 11d by line 11p				11q	
12	Add lines 11c, 11f, 11m, 11o, and 11q					12

Section G—Waste Energy Recovery Property (see instructions)

13a	Enter the basis of property using waste energy recovery placed in service during the tax year	13a				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	13b	%			
c	Multiply line 13a by line 13b				13c	
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f	13d	%			
e	Multiply line 13a by line 13d				13e	
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14	13f	%			
g	Multiply line 13a by line 13f				13g	
14	Add lines 13c, 13e, and 13g					14

Section H—Geothermal Heat Pump Systems (see instructions)

15a	Enter the basis of property using geothermal heat pump systems placed in service during the tax year	15a				
b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	15b	%			
c	Multiply line 15a by line 15b				15c	
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 15f	15d	%			
e	Multiply line 15a by line 15d				15e	
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 16	15f	%			

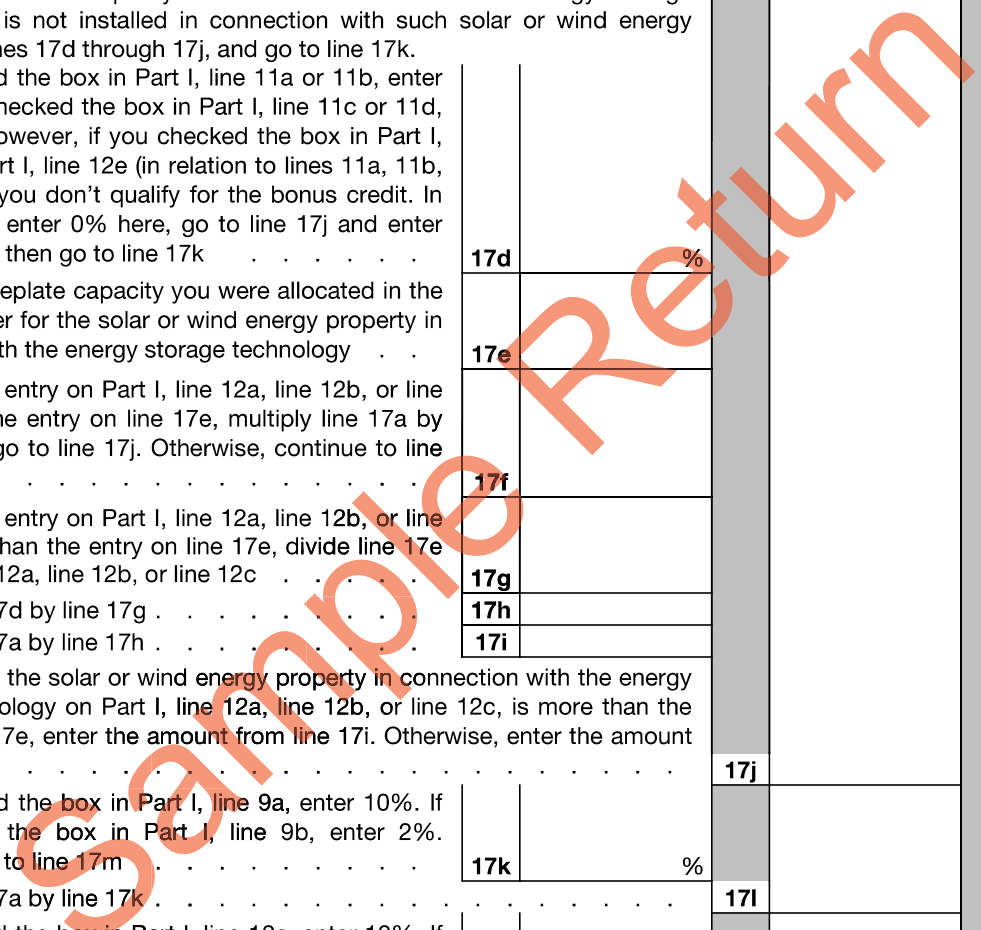
Part VI Energy Credit Under Section 48 (continued)

Section H—Geothermal Heat Pump Systems (see instructions) (continued)

g Multiply line 15a by line 15f		15g	
16 Add lines 15c, 15e, and 15g			16

Section I—Energy Storage Technology Property (see instructions)

17a Enter the basis of property using energy storage technology placed in service during the tax year	17a		
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	17b	%	
c Multiply line 17a by line 17b			17c
Caution: For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.			
d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0- (zero), and then go to line 17k	17d	%	
e Enter the nameplate capacity you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology	17e		
f If the relevant entry on Part I, line 12a, line 12b, or line 12c, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g	17f		
g If the relevant entry on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, divide line 17e by Part I, line 12a, line 12b, or line 12c	17g		
h Multiply line 17d by line 17g	17h		
i Multiply line 17a by line 17h	17i		
j If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f			17j
k If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m	17k	%	
l Multiply line 17a by line 17k			17l
m If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18	17m	%	
n Multiply line 17a by line 17m			17n
18 Add lines 17c, 17j, 17l, and 17n			18



Part VI Energy Credit Under Section 48 (continued)

Section J—Qualified Biogas Property (see instructions)

19a	Enter the basis of property using biogas placed in service during the tax year	19a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	19b		%	
c	Multiply line 19a by line 19b				19c
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 19f	19d		%	
e	Multiply line 19a by line 19d				19e
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 20	19f		%	
g	Multiply line 19a by line 19f				19g
20	Add lines 19c, 19e, and 19g				20

Section K—Microgrid Controllers Property (see instructions)

21a	Enter the basis of property using microgrid controllers placed in service during the tax year	21a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	21b		%	
c	Multiply line 21a by line 21b				21c
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 21f	21d		%	
e	Multiply line 21a by line 21d				21e
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 22	21f		%	
g	Multiply line 21a by line 21f				21g
22	Add lines 21c, 21e, and 21g				22

Section L—Qualified Investment Credit Facility Property (see instructions)

23a	Enter the basis of property using investment credit facility property placed in service during the tax year	23a			
b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	23b		%	
c	Multiply line 23a by line 23b				23c
Caution: For property other than that described under section 45(d)(1), the property does not qualify for the wind facility in connection with low-income community bonus credit under section 48(e). Skip lines 23d through 23j, and go to line 23k.					
d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 23j and enter -0- (zero), and then go to line 23k	23d		%	
e	Enter the nameplate capacity you were allocated in the allocation letter	23e			
f	If the entry on Part I, line 12c, equals the entry on line 23e, multiply line 23a by 23d and go to line 23j. Otherwise, continue to line 23g	23f			
g	If the entry on Part I, line 12c, is more than the entry on line 23e, divide line 23e by Part I, line 12c	23g			
h	Multiply line 23d by line 23g	23h			
i	Multiply line 23a by line 23h	23i			

Part VI Energy Credit Under Section 48 (continued)

Section L—Qualified Investment Credit Facility Property (see instructions) (continued)

j	If Part I, line 12c, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f			23j	
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m	23k		%	
l	Multiply line 23a by line 23k			23l	
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24	23m		%	
n	Multiply line 23a by line 23m			23n	
24	Add lines 23c, 23j, 23l, and 23n				24

Section M—Clean Hydrogen Production Facilities as Energy Property (see instructions)

Caution: If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q.

25a	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A)	25a			
b	If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2%	25b		%	
c	Multiply line 25a by line 25b			25c	
d	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B)	25d			
e	If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5%	25e		%	
f	Multiply line 25d by line 25e			25f	
g	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C)	25g			
h	If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2%	25h		%	
i	Multiply line 25g by line 25h			25i	
j	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D)	25j			
k	If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6%	25k		%	
l	Multiply line 25j by line 25k			25l	
m	Reserved for future use	25m			
n	Reserved for future use	25n			
o	Reserved for future use			25o	
p	Reserved for future use	25p			
q	Reserved for future use			25q	
26	Add lines 25c, 25f, 25i, and 25l				26

Part VI Energy Credit Under Section 48 (continued)

Section N—Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)

27	Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26	27	21,000		
28	If proceeds of tax-exempt bonds were not used to finance your facility, skip line 29, and go to line 30.				
29a	Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103) used to finance the qualified facility Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year	29a			
b	Multiply line 27 by line 29a	29b			
c	Multiply line 27 by 15% (0.15)	29c			
d	Enter the smaller of line 29b or line 29c	29d			
e	Subtract line 29d from line 27	29e			
30	If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 29e. Otherwise, enter the amount from line 27	30	21,000		
31	Enter the applicable unused investment credit from cooperatives (see instructions)	31	0		
32	Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a	32		21,000	

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1a Was there a prior 170(h) deduction on this property? Yes No

b If "Yes" to line 1a, then provide the prior NPS number _____

c 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). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent

d Enter the dates for the 24- or 60-month measuring period.
Beginning date: _____
End date: _____

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

f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above \$ _____

g	Enter the amount of qualified rehabilitation expenditures	1g			
h	For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10)	1h			
i	For certified historic structures under the transition rule, multiply line 1g by 20% (0.20)	1i			
j	For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04) Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.	1j			
k	If you completed line 1i or 1j, enter the assigned NPS project number or the pass-through entity's employer identification number _____ and the date the NPS approved the Request for Certification of Completed Work _____				
2	Enter the applicable unused investment credit from cooperatives (see instructions)	2			
3	Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k	3			

Name(s) shown on return

Identifying number

Fictitious Town

00-9012345

Part I Facility Information (see instructions)

A Check this box if you have petitioned for provisional emission rates and have also received written approval from a certified third-party verifier or a letter from the IRS

1 Description of the facility: Solar electricity generating system - Fire Department

2a IRS-issued registration number for the facility: PJ0022312345

b Type of facility (solar, geothermal, etc.): Solar

3 Location of facility, including coordinates (latitude and longitude).

a Address of the facility (if applicable): 1 Firehouse Lane, Fictitious Town, NJ

b Coordinates (if applicable). Latitude: . Longitude: .
Enter a "+" (plus) or "-" (minus) sign in the first box.

4 Date construction began (MM/DD/YYYY): 01/15/2023

5 Date placed in service (MM/DD/YYYY): 04/15/2023

6 Is the facility part of an expansion of an existing closed-loop biomass or open-loop biomass facility? Yes No

7 Does the project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?

a Yes.

b No.

c Not applicable, the facility doesn't produce electricity.

8 Does the project satisfy the prevailing wage and apprenticeship requirements?

a Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.

b Yes, and either (i) section 48(a)(9)(B)(ii) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11) apply.

c No.

d Not applicable.

9 Does the property qualify for a domestic content bonus credit per section 45(b)(9)(B)?

a Yes, and section 48(a)(9)(B) is satisfied (10% bonus). Attach the required information.

b Yes, and section 48(a)(9)(B) is **not** satisfied (2% bonus). Attach the required information.

c No.

10 Does the project qualify for an energy community bonus credit per section 48(a)(14)?

a Yes, and section 48(a)(9)(B) is satisfied (10% bonus).

b Yes, and section 48(a)(9)(B) is **not** satisfied (2% bonus).

c No.

11 Does the project qualify as a solar or wind facility in connection with low-income communities bonus credit per section 48(e)(2)?

a Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).

b Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).

c Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) (20% bonus).

d Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) (20% bonus).

e If "Yes" to 11a, 11b, 11c, or 11d, enter your 48(e) Control Number: _____

f No.

12 Enter the nameplate capacity or storage capacity.

a Solar energy property or facility nameplate capacity: 35 kilowatt (kW) direct current (dc)

b Small wind energy property or facility nameplate capacity: _____ kW

c Wind energy property or facility nameplate capacity: _____ kW

d Energy storage power capacity rating _____ kW, and energy storage capacity, if applicable, associated with the energy property or facility: _____ kWh (hour)

e Solar or wind nameplate capacity is 5MW ac or more

f Not applicable.

Part I Facility Information (see instructions) (continued)

- 13** Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW.
- a** Solar energy property: 22
 - b** Wind energy property: _____
 - c** Other: _____
 - d** Not applicable.
- 14** Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election? Yes No
If "Yes," complete lines 14a through 14e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.
- a** Name of lessor: _____
 - b** Address of lessor: _____
 - c** Description of property: _____
 - d** Amount for which you were treated as having acquired the property \$ _____
 - e** Income inclusion amount reported for tax year under Regulations section 1.50-1 \$ _____

Part II Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit

Section A—Qualifying Advanced Coal Project Credit Under Section 48A (see instructions)

1a Enter the qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i)	1a			
b Multiply line 1a by 20% (0.20)			1b	
2a Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii)	2a			
b Multiply line 2a by 15% (0.15)			2b	
3a Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii)	3a			
b Multiply line 3a by 30% (0.30)			3b	

Section B—Qualifying Gasification Project Credit Under Section 48B (see instructions)

4a Enter the qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions	4a			
b Multiply line 4a by 30% (0.30)			4b	
5a Enter the qualified investment in property other than in 4a above placed in service during the tax year	5a			
b Multiply line 5a by 20% (0.20)			5b	
6 Enter the applicable unused investment credit from cooperatives (see instructions)			6	
7 Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a				7

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

1a Enter the qualified investment in advanced energy project property placed in service during the tax year	1a			
b If you checked the box in Part I, line 8a, and it's consistent with your 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6%	1b		%	
c Multiply line 1a by line 1b			1c	
d Enter your 48C Allocation control number _____				
e Is the facility in a section 48C energy community census tract? <input type="checkbox"/> Yes <input type="checkbox"/> No				
2 Enter the applicable unused investment credit from cooperatives (see instructions)			2	
3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d				3

Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)

1a Check the box below that applies to your advanced manufacturing investment project. <input type="checkbox"/> Semiconductor manufacturing facility <input type="checkbox"/> Semiconductor equipment manufacturing facility			
b Enter the basis in qualified property as part of an advanced manufacturing facility, placed in service during the tax year	1b		
c Multiply line 1b by 25% (0.25)		1c	
2 Enter the applicable unused investment credit from cooperatives (see instructions)		2	
3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o			3

Part V Reserved for Future Use

1 Reserved for future use	1
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Part VI Energy Credit Under Section 48

Section A—Geothermal Energy Credit (see instructions)

1a Enter the basis of property using geothermal energy placed in service during the tax year	1a		
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	1b	%	
c Multiply line 1a by line 1b			1c
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d	%	
e Multiply line 1a by line 1d			1e
f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2	1f	%	
g Multiply line 1a by line 1f			1g
2 Add lines 1c, 1e, and 1g			2

Section B—Solar Energy Credit (see instructions)

3a Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year	3a	75,000	
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	3b	30 %	
c Multiply line 3a by line 3b			3c 22,500

Caution: Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k.

d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0- (zero), and then go to line 3k	3d	0 %	
e Enter the nameplate capacity you were allocated in the allocation letter	3e		
f If the entry on Part I, line 12a, equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g	3f		
g If the entry on Part I, line 12a, is more than the entry on line 3e, divide line 3e by Part I, line 12a	3g		
h Multiply line 3d by line 3g	3h	0	

Part VI Energy Credit Under Section 48 (continued)

Section B—Solar Energy Credit (see instructions) (continued)

i	Multiply line 3a by line 3h	3i	0			
j	If Part I, line 12a, is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f	3j		0		
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m	3k	0 %			
l	Multiply line 3a by line 3k	3l		0		
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4	3m	0 %			
n	Multiply line 3a by line 3m	3n		0		
4	Add lines 3c, 3j, 3l, and 3n				4	22,500

Section C—Qualified Fuel Cell Property (see instructions)

5a	Enter the basis of property using qualified fuel cell property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008	5a				
b	Multiply line 5a by 30% (0.30)	5b				
c	Enter the applicable kilowatt capacity of property on line 5a (see instructions)	5c				
d	Multiply line 5c by \$1,000.	5d				
e	Enter the smaller of line 5b or line 5d	5e				
f	Enter the basis of property using qualified fuel cell property placed in service during the tax year that is attributable to periods after October 3, 2008	5f				
g	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	5g		%		
h	Multiply line 5f by line 5g	5h				
i	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 5l	5i		%		
j	Multiply line 5f by line 5i	5j				
k	Reserved for future use	5k				
l	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 5n	5l		%		
m	Multiply line 5f by line 5l	5m				
n	Add lines 5h, 5j, and 5m	5n				
o	Enter the applicable kilowatt capacity of property on line 5f (see instructions)	5o				
p	Multiply line 5o by \$3,000	5p				
q	Enter the smaller of line 5n or line 5p	5q				
6	Add lines 5e and 5q				6	

Section D—Qualified Microturbine Property (see instructions)

7a	Enter the basis of property using microturbine property placed in service during the tax year that was acquired after 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005	7a				
b	If you checked the box in Part I, line 7a or 8b, enter 10%. If you checked the box in Part I, line 7b or 8c, enter 2%	7b		%		
c	Multiply line 7a by line 7b	7c				
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 7g	7d		%		

Part VI Energy Credit Under Section 48 (continued)

Section D—Qualified Microturbine Property (see instructions) (continued)

e Multiply line 7a by line 7d	7e			
f Reserved for future use			7f	
g If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i	7g	%		
h Multiply line 7a by line 7g	7h			
i Add lines 7c, 7e, and 7h			7i	
j Enter the applicable kilowatt capacity of property on line 7a (see instructions)	7j			
k Reserved for future use	7k			
l Multiply line 7j by \$200			7l	
8 Enter the smaller of line 7i or line 7l				8

Section E—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.

9a Enter the basis of property using combined heat and power system placed in service during the tax year	9a			
b 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	9b			
c Multiply line 9a by line 9b	9c			
d If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	9d	%		
e Multiply line 9c by line 9d			9e	
f If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 9h	9f	%		
g Multiply line 9c by line 9f			9g	
h If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 10	9h	%		
i Multiply line 9c by line 9h			9i	
10 Add lines 9e, 9g, and 9i				10

Section F—Qualified Small Wind Energy Property (see instructions)

11a Enter the basis of property using small wind energy property placed in service during the tax year that was acquired after October 3, 2008, and before 2009 and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before 2009	11a			
b Multiply line 11a by 30% (0.30)	11b			
c Enter the smaller of line 11b or \$4,000			11c	
d Enter the basis of property using small wind energy property placed in service during the tax year that is attributable to periods after 2008	11d			
e If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	11e	%		
f Multiply line 11d by line 11e			11f	

Part VI Energy Credit Under Section 48 (continued)

Section F—Qualified Small Wind Energy Property (see instructions) (continued)

g	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 11m and enter -0- (zero), and then go to line 11n	11g		%			
h	Enter the nameplate capacity you were allocated in the allocation letter	11h					
i	If the entry on Part I, line 12b, equals the entry on line 11h, multiply line 11d by 11g and go to line 11m. Otherwise, continue to line 11j	11i					
j	If the entry on Part I, line 12b, is more than the entry on line 11h, divide line 11h by Part I, line 12b	11j					
k	Multiply line 11g by line 11j	11k					
l	Multiply line 11d by line 11k	11l					
m	If Part I, line 12b, is more than the entry on line 11h, enter the amount from line 11l. Otherwise, enter the amount from line 11i				11m		
n	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 11p	11n		%			
o	Multiply line 11d by line 11n				11o		
p	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 12	11p		%			
q	Multiply line 11d by line 11p				11q		
12	Add lines 11c, 11f, 11m, 11o, and 11q						12

Section G—Waste Energy Recovery Property (see instructions)

13a	Enter the basis of property using waste energy recovery placed in service during the tax year	13a					
b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	13b		%			
c	Multiply line 13a by line 13b				13c		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f	13d		%			
e	Multiply line 13a by line 13d				13e		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14	13f		%			
g	Multiply line 13a by line 13f				13g		
14	Add lines 13c, 13e, and 13g						14

Section H—Geothermal Heat Pump Systems (see instructions)

15a	Enter the basis of property using geothermal heat pump systems placed in service during the tax year	15a					
b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	15b		%			
c	Multiply line 15a by line 15b				15c		
d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 15f	15d		%			
e	Multiply line 15a by line 15d				15e		
f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 16	15f		%			

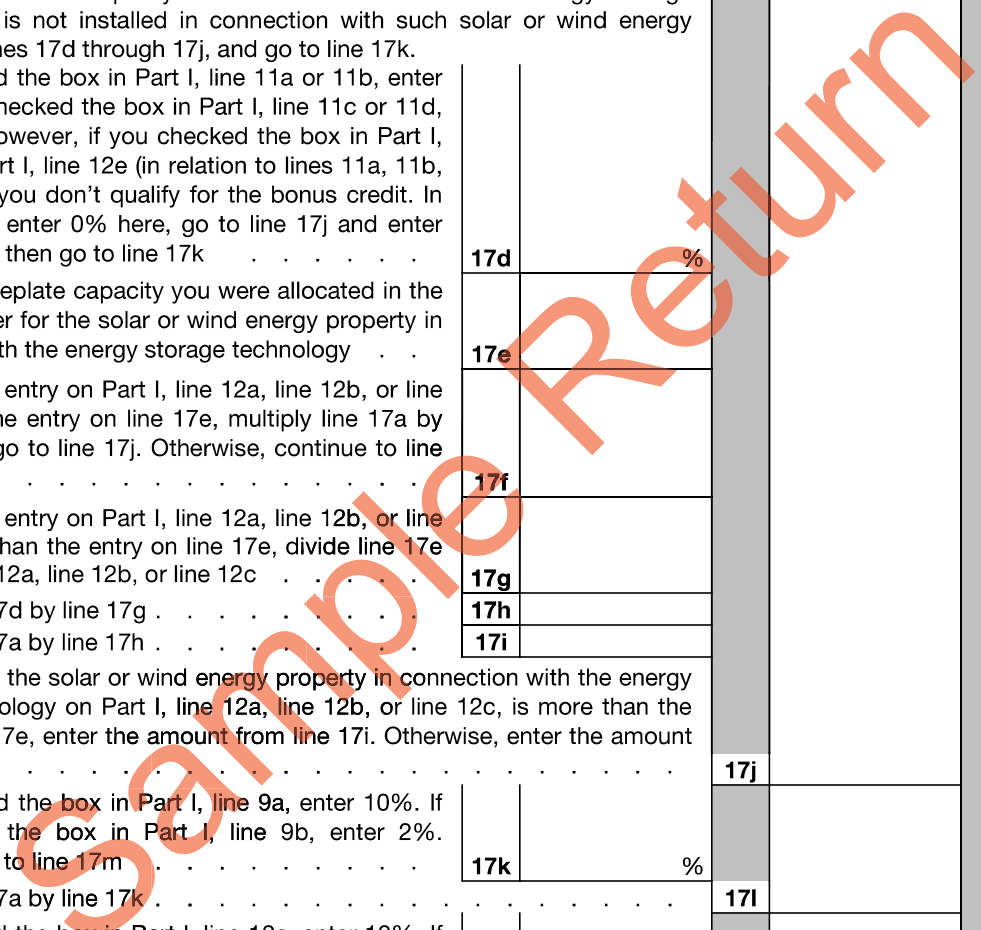
Part VI Energy Credit Under Section 48 (continued)

Section H—Geothermal Heat Pump Systems (see instructions) (continued)

g Multiply line 15a by line 15f		15g	
16 Add lines 15c, 15e, and 15g			16

Section I—Energy Storage Technology Property (see instructions)

17a Enter the basis of property using energy storage technology placed in service during the tax year	17a		
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	17b	%	
c Multiply line 17a by line 17b			17c
Caution: For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.			
d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0- (zero), and then go to line 17k	17d	%	
e Enter the nameplate capacity you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology	17e		
f If the relevant entry on Part I, line 12a, line 12b, or line 12c, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g	17f		
g If the relevant entry on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, divide line 17e by Part I, line 12a, line 12b, or line 12c	17g		
h Multiply line 17d by line 17g	17h		
i Multiply line 17a by line 17h	17i		
j If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f			17j
k If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m	17k	%	
l Multiply line 17a by line 17k			17l
m If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18	17m	%	
n Multiply line 17a by line 17m			17n
18 Add lines 17c, 17j, 17l, and 17n			18



Part VI Energy Credit Under Section 48 (continued)

Section J—Qualified Biogas Property (see instructions)

19a Enter the basis of property using biogas placed in service during the tax year	19a			
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	19b		%	
c Multiply line 19a by line 19b				19c
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 19f	19d		%	
e Multiply line 19a by line 19d				19e
f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 20	19f		%	
g Multiply line 19a by line 19f				19g
20 Add lines 19c, 19e, and 19g				20

Section K—Microgrid Controllers Property (see instructions)

21a Enter the basis of property using microgrid controllers placed in service during the tax year	21a			
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	21b		%	
c Multiply line 21a by line 21b				21c
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 21f	21d		%	
e Multiply line 21a by line 21d				21e
f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 22	21f		%	
g Multiply line 21a by line 21f				21g
22 Add lines 21c, 21e, and 21g				22

Section L—Qualified Investment Credit Facility Property (see instructions)

23a Enter the basis of property using investment credit facility property placed in service during the tax year	23a			
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	23b		%	
c Multiply line 23a by line 23b				23c
Caution: For property other than that described under section 45(d)(1), the property does not qualify for the wind facility in connection with low-income community bonus credit under section 48(e). Skip lines 23d through 23j, and go to line 23k.				
d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 23j and enter -0- (zero), and then go to line 23k	23d		%	
e Enter the nameplate capacity you were allocated in the allocation letter	23e			
f If the entry on Part I, line 12c, equals the entry on line 23e, multiply line 23a by 23d and go to line 23j. Otherwise, continue to line 23g	23f			
g If the entry on Part I, line 12c, is more than the entry on line 23e, divide line 23e by Part I, line 12c	23g			
h Multiply line 23d by line 23g	23h			
i Multiply line 23a by line 23h	23i			

Part VI Energy Credit Under Section 48 (continued)

Section L—Qualified Investment Credit Facility Property (see instructions) (continued)

j	If Part I, line 12c, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f			23j	
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m	23k		%	
l	Multiply line 23a by line 23k			23l	
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24	23m		%	
n	Multiply line 23a by line 23m			23n	
24	Add lines 23c, 23j, 23l, and 23n				24

Section M—Clean Hydrogen Production Facilities as Energy Property (see instructions)

Caution: If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q.

25a	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A)	25a			
b	If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2%	25b		%	
c	Multiply line 25a by line 25b			25c	
d	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B)	25d			
e	If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5%	25e		%	
f	Multiply line 25d by line 25e			25f	
g	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C)	25g			
h	If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2%	25h		%	
i	Multiply line 25g by line 25h			25i	
j	Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D)	25j			
k	If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6%	25k		%	
l	Multiply line 25j by line 25k			25l	
m	Reserved for future use	25m			
n	Reserved for future use	25n			
o	Reserved for future use			25o	
p	Reserved for future use	25p			
q	Reserved for future use			25q	
26	Add lines 25c, 25f, 25i, and 25l				26

Part VI Energy Credit Under Section 48 (continued)

Section N—Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)

27	Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26	27	22,500	
28	If proceeds of tax-exempt bonds were not used to finance your facility, skip line 29, and go to line 30.			
29a	Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103) used to finance the qualified facility Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year	29a		
b	Multiply line 27 by line 29a	29b		
c	Multiply line 27 by 15% (0.15)	29c		
d	Enter the smaller of line 29b or line 29c	29d		
e	Subtract line 29d from line 27	29e		
30	If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 29e. Otherwise, enter the amount from line 27	30	22,500	
31	Enter the applicable unused investment credit from cooperatives (see instructions)	31		
32	Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a	32		22,500

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1a Was there a prior 170(h) deduction on this property? Yes No

b If "Yes" to line 1a, then provide the prior NPS number _____

c 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). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent

d Enter the dates for the 24- or 60-month measuring period.
Beginning date: _____
End date: _____

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

f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above \$ _____

g	Enter the amount of qualified rehabilitation expenditures 1g		
h	For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10)	1h	
i	For certified historic structures under the transition rule, multiply line 1g by 20% (0.20)	1i	
j	For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04) Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.	1j	
k	If you completed line 1i or 1j, enter the assigned NPS project number or the pass-through entity's employer identification number _____ and the date the NPS approved the Request for Certification of Completed Work _____		
2	Enter the applicable unused investment credit from cooperatives (see instructions)	2	
3	Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k	3	