Form **3468**

Department of the Treasury
Internal Revenue Service

Investment Credit

Attach to your tax return.

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

OMB No. 1545-0155

2023

Attachment Sequence No. **174**

Name(s) shown on return [redacted]

Identifying number [redacted]

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: **COMMERCIAL SOLAR UNIT**

2a IRS-issued registration number for the facility: **TMXXX99XXXXX**

b Type of facility (solar, geothermal, etc.): **COMMERCIAL SOLAR UNIT**

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

a Address of the facility (if applicable): [redacted]

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

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

5 Date placed in service (MM/DD/YYYY): **02-14-2023**

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: **8** 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** [X] Solar energy property: **8**
- **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 [X] 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? [ ] Yes [ ] 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.
- ☐ Semiconductor manufacturing facility
- ☐ 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**

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** 46,953

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** 14,086

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** %

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**

Part VI Energy Credit Under Section 48 *(continued)*

Section B - Solar Energy Credit (see instructions) *(continued)*

i	Multiply line 3a by line 3h	3i					
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			
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	%				
l	Multiply line 3a by line 3k			3l			
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	10 %				
n	Multiply line 3a by line 3m			3n	4,695		
4	Add lines 3c, 3j, 3l, and 3n					4	18,781

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**	**18,781**				
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**	**18,781**		
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**	**18,781**

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)		**1j**			
	Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.					
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**	