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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released.

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to your tax return.

**2011**  
Attachment  
Sequence No. **174**

Name(s) shown on return

Identifying number

**Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property**

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor \_\_\_\_\_
- 2 Address of lessor \_\_\_\_\_
- 3 Description of property \_\_\_\_\_
- 4 Amount for which you were treated as having acquired the property . . . . . ▶ \$ \_\_\_\_\_

**Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Qualifying Therapeutic Discovery Project Credit**

<b>5</b> Qualifying advanced coal project credit (see instructions):			
<b>a</b> 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) . . . . . \$ _____ × 20% (.20)	<b>5a</b>		
<b>b</b> 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) . . . . . \$ _____ × 15% (.15)	<b>5b</b>		
<b>c</b> 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) . . . . . \$ _____ × 30% (.30)	<b>5c</b>		
<b>d</b> Total. Add lines 5a, 5b, and 5c . . . . .		<b>5d</b>	
<b>6</b> Qualifying gasification project credit (see instructions):			
<b>a</b> 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 . . . . . \$ _____ × 30% (.30)	<b>6a</b>		
<b>b</b> Qualified investment in property other than in <b>a</b> above placed in service during the tax year . . . . . \$ _____ × 20% (.20)	<b>6b</b>		
<b>c</b> Total. Add lines 6a and 6b . . . . .		<b>6c</b>	
<b>7</b> Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year . . . . . \$ _____ × 30% (.30)		<b>7</b>	
<b>8</b> Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)		<b>8</b>	
<b>9</b> Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .		<b>9</b>	
<b>10</b> Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a . . . . .		<b>10</b>	

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):			
<b>a</b> Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ <input type="checkbox"/>			
<b>b</b> Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
<b>c</b> Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____			
<b>d</b> Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
<b>e</b> Pre-1936 buildings located in the Gulf Opportunity Zone . . . . . \$ _____ × 13% (.13)		<b>11e</b>	
<b>f</b> Pre-1936 buildings affected by a Midwestern disaster . . . . . \$ _____ × 13% (.13)		<b>11f</b>	
<b>g</b> Other pre-1936 buildings . . . . . \$ _____ × 10% (.10)		<b>11g</b>	
<b>h</b> Certified historic structures located in the Gulf Opportunity Zone . . . . . \$ _____ × 26% (.26)		<b>11h</b>	

**Part III Rehabilitation Credit and Energy Credit** (continued)

i Certified historic structures affected by a Midwestern disaster \$ _____ × 26% (.26)	<b>11i</b>		
j Other certified historic structures . . . . . \$ _____ × 20% (.20)	<b>11j</b>		
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.			
k Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . _____			
l Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . _____			
m Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .			
<b>12 Energy credit:</b>			
a Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions) . . . . . \$ _____ × 10% (.10)	<b>12a</b>		
b Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions) . . . . . \$ _____ × 30% (.30)	<b>12b</b>		
Qualified fuel cell property (see instructions):			
c Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 . . . . . \$ _____ × 30% (.30)	<b>12c</b>		
d Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000	<b>12d</b>		
e Enter the lesser of line 12c or line 12d . . . . .	<b>12e</b>		
f Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ _____ × 30% (.30)	<b>12f</b>		
g Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000	<b>12g</b>		
h Enter the lesser of line 12f or line 12g . . . . .	<b>12h</b>		
Qualified microturbine property (see instructions):			
i Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 . . . . . \$ _____ × 10% (.10)	<b>12i</b>		
j Kilowatt capacity of property on line 12i . . . . . ► _____ × \$200	<b>12j</b>		
k Enter the lesser of line 12i or line 12j . . . . .	<b>12k</b>		

**Part III Rehabilitation Credit and Energy Credit (continued)**

Combined heat and power system property (see instructions):

**Caution.** You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.

**l** Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ \_\_\_\_\_ × 10% (.10)

**12l**

**m** 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 . . . . .

**12m**

**n** Multiply line 12l by line 12m . . . . .

**12n**

Qualified small wind energy property (see instructions):

**o** Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 . . . . . \$ \_\_\_\_\_ × 30% (.30)

**12o**

**p** Enter the smaller of line 12o or \$4,000 . . . . .

**12p**

**q** Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 . . . . . \$ \_\_\_\_\_ × 30% (.30)

**12q**

Geothermal heat pump systems (see instructions):

**r** Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 . . . . . \$ \_\_\_\_\_ × 10% (.10)

**12r**

Qualified investment credit facility property (see instructions):

**s** Basis of property placed in service during the tax year . . . . . \$ \_\_\_\_\_ × 30% (.30)

**12s**

**13** Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .

**13**

**14** Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a . . . . .

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