

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

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.

▶ See instructions.  
▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Your social security number

**Before you begin:** Figure the amount of any District of Columbia first-time homebuyer credit you are claiming.

**Note.** Skip lines 1 through 12 if you only have a **credit carryforward from 2007.**

1	Qualified solar electric property costs . . . . .	1				
2	Multiply line 1 by 30% (.30) . . . . .	2				
3	Maximum credit amount . . . . .	3	\$2,000			
4	Enter the smaller of line 2 or line 3 . . . . .	4				
5	Qualified solar water heating property costs . . . . .	5				
6	Multiply line 5 by 30% (.30) . . . . .	6				
7	Maximum credit amount . . . . .	7	\$2,000			
8	Enter the smaller of line 6 or line 7 . . . . .	8				
9	Qualified fuel cell property costs . . . . .	9				
10	Multiply line 9 by 30% (.30) . . . . .	10				
11	Kilowatt capacity of property on line 9 above ▶ X \$1,000	11				
12	Enter the smaller of line 10 or line 11 . . . . .	12				
13	Credit carryforward from 2007. Enter the amount, if any, from your 2007 Form 5695, line 34 . . . . .	13				
14	Add lines 4, 8, 12, and 13 . . . . .	14				
15	Enter the amount from Form 1040, line 44, or Form 1040NR, line 41	15				
16	<b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 49, plus the amounts, if any, from line 13 of Form 8396, and line 7 of Form 8859.	16				
	<b>1040NR filers:</b> Enter the amount, if any, from Form 1040NR, line 44, plus the amount, if any, from line 13 of Form 8396, and line 7 of Form 8859.					
17	Enter the amount from Form 6251, line 31 . . . . .	17				
18	Add lines 16 and 17 . . . . .	18				
19	Subtract line 18 from line 15. If zero or less, enter -0- here and on line 20 . . . . .	19				
20	<b>Residential energy efficient property credit.</b> Enter the smaller of line 14 or line 19 here and on Form 1040, line 53, or Form 1040NR, line 48, and check box b on that line . . . . .	20				
21	Credit carryforward to 2009. If line 20 is less than line 14, subtract line 20 from line 14 . . . . .	21				