

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.

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.

Part II Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note. Skip lines 12 through 21 if you only have a **credit carryforward from 2009.**

12	Qualified solar electric property costs			12		
13	Qualified solar water heating property costs			13		
14	Qualified small wind energy property costs			14		
15	Qualified geothermal heat pump property costs			15		
16	Add lines 12 through 15			16		
17	Multiply line 16 by 30% (.30)			17		
18	Qualified fuel cell property costs	18				
19	Multiply line 18 by 30% (.30)	19				
20	Kilowatt capacity of property on line 18 above ▶ _____ x \$1,000	20				
21	Enter the smaller of line 19 or line 20			21		
22	Credit carryforward from 2009. Enter the amount, if any, from your 2009 Form 5695, line 28			22		
23	Add lines 17, 21, and 22			23		
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	24				
25	<p>1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 22.</p> <p>1040NR filers: Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.</p>	25				
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27			26		
27	Residential energy efficient property credit. Enter the smaller of line 23 or line 26. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			27		
28	Credit carryforward to 2011. If line 27 is less than line 23, subtract line 27 from line 23	28				

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