## 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).

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.

1a Enter the total number of qualified energy efficient homes meeting the $50 \%$ standard that were sold or leased to another person for use as a residence during the tax year (see instructions)
b Multiply line 1a by $\$ 2,000$
2a Enter the total number of qualified energy efficient manufactured homes meeting the $30 \%$ standard that were sold or leased to another person for use as a residence during the tax year (see instructions).
b Multiply line 2a by $\$ 1,000$
3 Energy efficient home credit from partnerships and S corporations
4 Add lines 1b, 2b, and 3. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1p


