Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form
Use Form 8835 to claim the renewable electricity production credit. The credit is allowed only for the sale of electricity produced in the United States or U.S. territories from qualified energy resources at a qualified facility.

Election To Treat a Qualified Facility as Energy Property
Section 48(a)(5) provides an irrevocable election to treat qualified property (described in section 48(a)(5)(D)) as energy property eligible for the investment credit (reported on Form 3468, Investment Credit) instead of a production credit reportable on this form. This election applies to a facility:
• That is a qualified facility under section 45(d)(1), (2), (3), (4), (6), (7), (9), or (11) that is placed in service after August 16, 2022.
• The instructions for qualified clean hydrogen cover facilities the construction of which begins after August 16, 2022.
• Facilities that meet the lifecycle greenhouse gas emissions rate and the Wage and Apprenticeship requirements are eligible to increase the qualified clean hydrogen credit.
• Line 8 will be used to claim the new section 45V clean hydrogen credit and other special adjustments.

Expired credits. The credit period for refined coal produced at a refined coal production facility and the Indian coal produced at an Indian coal production facility expired after 2021. Accordingly, the title of Form 8835 has been changed to “Renewable Electricity Production Credit.”

Coordination With Department of Treasury Grants
If a grant is paid under the American Recovery and Reinvestment Act of 2009, section 1603 grant, or investment credit under section 48, is allowed for the property for the tax year in which the grant is made or any subsequent tax year. See section 48(d) for more information.

You may not partition the basis of property for which a section 1603 grant was received and claim a production credit under section 45 or investment credit under section 48 for any part of the basis of that property. However, you must reduce the basis of the specified energy property by 50% of the amount of the actual section 1603 grant.

You may have to refigure the investment credit and recapture all or a portion of it if a section 1603 grant was made for section 48 property for which a credit was
allowed for progress expenditures before the grant was made. Recapture is applicable to those amounts previously included in the qualified basis for an energy credit, including progress expenditures, that are also the basis for the section 1603 grant.

**How To Figure the Credit**

Generally, the credit for electricity produced from qualified energy resources at a qualified facility during the 10-year period beginning on the date the facility was originally placed in service, and sold to you by an unrelated person during the tax year (see Definitions, later), is:

- 0.3 cents per kilowatt-hour (kWh) for the sale of electricity produced by you; or
- 1/2 of 1.5 cents for open-loop biomass, landfill gas, trash, hydropower, and marine and hydrokinetic renewable facilities.

The credit for electricity produced is proportionately phased out over a 3-cent range when the reference price exceeds the 8-cent threshold price. The 0.3 cent credit rate and the 8-cent threshold price are adjusted for inflation. The reference price and the inflation adjustment factor (IAF) for each calendar year are published during the year in the Federal Register. If the reference price is equal to or less than the threshold price (adjusted by the IAF), there is no reduction. For electricity produced, if the reference price is 3 cents or more over the adjusted threshold price, there is no credit; if the reference price is more than the threshold price, but less than 3 cents over the adjusted threshold price, there is a phaseout adjustment on line 4.

**Credit rates.** For calendar year 2022, the effective credit rate for electricity produced and sold is 2.6 cents per kWh (or 2.75 cents per kWh for qualified facilities placed in service after 2021). The effective credit rate for open-loop biomass, landfill gas, trash, hydropower, and marine and hydrokinetic renewables is 1.3 cents per kWh (or 1.25 cents per kWh for qualified facilities placed in service after 2021). See Announcement 2022-23. The credit rate for solar energy facilities placed in service after 2021 is 2.75 cents per kWh.

**Example.** If the reference price of electricity is 10.0¢ and the adjusted threshold price is 9.0¢, reduce the credit by 1/3 ((10.0¢ – 9.0¢) ÷ 3¢ = .3333). Enter the line 3 credit in the first entry space on line 4, .3333 in the second entry space, and multiply to figure the reduction.

**Definitions**

**Construction of a Qualified Facility**

Two methods can be used to establish that construction of a qualified facility has begun.

1. **Physical Work Test** is satisfied when physical work of a significant nature begins and other requirements are met.

2. **Five Percent Safe Harbor** is satisfied when a taxpayer pays or incurs (within the meaning of Regulations sections 1.461-1(a)(1) and (2)) five percent or more of the total cost of the facility and meets certain other requirements.

In establishing the beginning of construction under either method, taxpayers must demonstrate either continuous construction or continuous efforts towards placing the facility in service. A taxpayer that places a qualified facility in service no more than four calendar years after the calendar year during which construction of the qualified facility began will be deemed to have satisfied this requirement. See Notice 2016-31 for more details.

Certain facilities may qualify for a longer period in which they must be placed in service due to significant national security concerns, developmental delays caused by the COVID-19 pandemic, or Offshore and Federal Land Projects. See Notice 2019-43, Notice 2020-41, Notice 2021-05, and Notice 2021-41 for more details.

**Resources** means wind, closed-loop biomass, open-loop biomass, geothermal energy, solar energy, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewables.

**Closed-loop biomass** is any organic material from a plant that is planted exclusively for use at a qualified facility to produce electricity.

**Open-loop biomass** is solid, nonhazardous, cellulosic waste material; lignin material; or agricultural livestock waste nutrients, as defined in section 45(c)(3). See Notice 2008-60, 2008-30 I.R.B. 178, for rules related to open-loop biomass, including an expanded definition of a qualified facility and rules related to sales.

**Geothermal energy** is energy derived from a geothermal deposit, as defined by section 613(e)(2).

**Municipal solid waste** is solid waste, as defined under paragraph 27 of 42 U.S.C. 6903. Municipal solid waste doesn't include paper that is commonly recycled and that has been segregated from other solid waste (as so defined).

**Hydropower production** means the incremental hydropower production for the tax year from any hydropower dam placed in service on or before August 8, 2005, and the hydropower production from any nonhydropower dam described in section 45(c)(8)(C).

**Marine and hydrokinetic renewable energy** means energy derived from waves, tides, and currents in oceans, estuaries, and tidal areas; free-flowing water in rivers, lakes, and streams; free-flowing water in an irrigation system, canal, or other man-made channel, including projects that utilize nonmechanical structures to accelerate the flow of water for electric power production purposes; or differentials in ocean temperature (ocean thermal energy conversion). See section 45(c)(10)(B) for exceptions.

**Qualified Facilities**

**Note.** IRA22 generally provides that the amendments to section 45 apply to facilities placed in service after 2021. See section 13101(k) of P.L. 117-169.

A qualified facility is any of the following facilities owned by you and used to produce electricity.

- Wind facility placed in service after October 22, 2004, the construction of which begins before January 1, 2025. This doesn't include any facility for which any qualified
small wind energy property expenditure (as defined in section 25D(d)(4)) is used in determining the residential energy efficient property credit.

- Closed-loop biomass facility placed in service after October 22, 2004, the construction of which begins before January 1, 2025.
- Closed-loop biomass facility modified to co-fire with coal or other biomass (or both), placed in service before January 1, 2025. The facility will be treated as modified before January 1, 2025, if the construction of the modification begins before January 1, 2025. See section 45(d)(2)(A)(ii).
- Closed-loop biomass facility that is a new unit placed in service after October 3, 2008, in connection with a facility described in section 45(d)(2)(A)(i), but only to the extent of the increased amount of electricity produced at the facility by reason of the new unit.
- Open-loop biomass facility using cellulosic waste, the construction of which begins before January 1, 2025.
- Open-loop biomass facility using agricultural livestock waste nutrients placed in service after October 22, 2004, the construction of which begins before January 1, 2025, and the nameplate capacity rating isn't less than 150 kilowatts.
- Open-loop biomass facility that is a new unit placed in service after October 3, 2008, in connection with a facility described in section 45(d)(3)(A), but only to the extent of the increased amount of electricity produced at the facility by reason of the new unit.
- Geothermal or solar energy facility placed in service after January 1, 2025. The facility doesn't include any property described in section 48(a)(3), the basis of which is taken into account by you for purposes of determining the energy credit under section 48.
- Landfill gas or trash facility using municipal solid waste placed in service after October 22, 2004, the construction of which begins before January 1, 2025.
- Hydropower facility producing incremental hydroelectric production attributable to efficiency improvements or additions to capacity described in section 45(c)(8)(B) placed in service after August 8, 2005, that will be treated as placed in service before January 1, 2025, if the construction of the improvement or addition begins before January 1, 2025, and any other facility producing qualified hydroelectric production described in section 45(c)(8) placed in service after August 8, 2005, the construction of which begins before January 1, 2025.
- Marine and hydrokinetic renewable energy facility placed in service after October 2, 2008, the construction of which begins before January 1, 2025.

A qualified facility doesn't include a landfill gas facility using municipal solid waste to produce electricity if the production from that facility is allowed as a credit under section 45K.

### Credit Period

<table>
<thead>
<tr>
<th>Eligible electricity production activity:</th>
<th>Credit period for facilities placed in service after August 8, 2009 (years from placed-in-service date):</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wind</td>
<td>10</td>
</tr>
<tr>
<td>Closed-loop biomass</td>
<td>10</td>
</tr>
<tr>
<td>Open-loop biomass (including agricultural livestock waste nutrient facilities)</td>
<td>10</td>
</tr>
<tr>
<td>Geothermal</td>
<td>10</td>
</tr>
<tr>
<td>Solar</td>
<td>10</td>
</tr>
<tr>
<td>Municipal solid waste (including landfill gas facilities and trash combustion facilities)</td>
<td>10</td>
</tr>
<tr>
<td>Qualified hydropower</td>
<td>10</td>
</tr>
<tr>
<td>Marine and hydrokinetic</td>
<td>10</td>
</tr>
</tbody>
</table>

**United States and U.S. territories** include the seabed and subsoil of those submarine areas that are adjacent to the territorial waters over which the United States has exclusive rights according to international law.

**Who Can Take the Credit**

Generally, the owner of the facility is allowed the credit. In the case of closed-loop biomass facilities modified to co-fire with coal, other biomass, or both, and open-loop biomass facilities, if the owner isn't the producer of the electricity, the lessee or the operator of the facility is eligible for the credit.

**Increased Credit Amount for Qualified Facilities**

In the case of any qualified facility that satisfies one of the following requirements below, the amount of the credit determined will be equal to such amount multiplied by 5.

- A facility with a maximum output of less than 1 megawatt (as measured in alternating current).
- A facility the construction of which begins prior to January 29, 2023. See Notice 2022-61.
- A facility which satisfies the prevailing wage and apprenticeship requirements.

**Wage and Apprenticeship Requirements**

**Prevailing Wage Requirements**

Increased credit amounts are available for taxpayers satisfying certain prevailing wage requirements. To meet the prevailing wage requirements with respect to any qualified facility, a taxpayer must ensure that any laborers and mechanics employed by the taxpayer or any contractor or subcontractor in:

- The construction of such facility, and
- The alteration or repair of such facility (with respect to any tax year, for any portion of such tax year that is within the 10-year period beginning on the date the qualified facility is originally placed in service), are paid wages at rates not less than the prevailing rates for construction, alteration, or repair of a similar character in the locality in which the facility is located.
which such facility is located as most recently determined by the Secretary of Labor, in accordance with Subchapter IV of chapter 31 of title 40, United States Code. Section 45(b)(7)(B) provides correction and penalty mechanisms for a taxpayer’s failure to satisfy the requirements under section 45(b)(7)(A). See Notice 2022-61 for additional guidance with respect to prevailing wage rate requirements.

Apprenticeship Requirements
To meet the apprenticeship requirements taxpayers must ensure that, with respect to the construction of any qualified facility, not less than the applicable percentage of the total labor hours of the construction, alteration, or repair work (including such work performed by any contractor or subcontractor) with respect to such facility is, subject to section 45(b)(8)(B), performed by qualified apprentices (Apprenticeship Labor Hour Requirements). The applicable percentage is:

- 10% in the case of a qualified facility the construction of which begins before 2023.
- 12.5% in the case of a qualified facility the construction of which begins after 2022, and before 2024.
- 15% in the case of a qualified facility the construction of which begins after 2023.

See Notice 2022-61 for guidance with respect to apprenticeship requirements.

Beginning of construction. A facility must meet the prevailing wage and apprenticeship requirements to receive the increased credit or deduction amounts under section 45 if construction of the facility begins on or after the date 60 days after the Secretary publishes guidance with respect to the prevailing wage and apprenticeship requirements.

Establishing beginning of construction. A taxpayer may use to establish that construction of a facility begins:

- By starting physical work of a significant nature (Physical Work Test), and
- By paying or incurring five percent or more of the total cost of the facility (Five Percent Safe Harbor).

See Notice 2022-61 for more information.

Domestic Content Bonus Credit Amount
For qualified facilities placed in service after 2022, an additional bonus credit equal to 10% of the amount is provided for projects that meet a domestic content requirement that requires that certain steel, iron, and manufactured products used in the facility were domestically produced. The taxpayer needs to certify that any steel, iron, or manufactured product which is a component of the qualified facility (upon completion of construction) was produced in the United States (as determined under section 661 of title 49, CFR).

Energy Community
For qualified facilities placed in service after 2022, if a facility is located in an energy community, the credit is increased by 10%. Energy community means (a) a brownfield site; (b) a metropolitan or non-metropolitan statistical area which has or had at any time during the period beginning in 2010, 0.17% or more direct employment or 25% or greater local tax revenues related to the extraction, processing, transport, or storage of coal, oil, or natural gas, and has an unemployment rate at or above the national average unemployment rate for the previous year; or (c) a census tract in which after December 31, 1999, a coal mine has closed, or after December 31, 2009, a coal-fired electric generating unit has been retired, or a census tract directly adjoining to any census tract as described in subsection (c).

Clean Hydrogen Production Credit
This credit is allowed for hydrogen produced after 2022, effective for facilities the construction of which begins after the enactment of IRA22 (August 16, 2022) and effective for modifications made after 2022.

Who Can Take the Credit
To qualify for the credit, the clean hydrogen must be produced in either the United States (as defined in section 638(1)) or a possession of the United States (as defined in section 638(2)), in the ordinary course of a trade or business of the taxpayer, for sale or use. Additionally, the production and sale or use of such clean hydrogen must be verified by an unrelated party.

Amount of Credit
The clean hydrogen production credit for any tax year is adjusted annually for inflation. The applicable amount starts at $0.60 per kilogram and is adjusted depending on the level of lifecycle greenhouse gas emissions associated with the production of the hydrogen. The credit is calculated by multiplying an applicable amount by the kilograms of qualified clean hydrogen produced. The applicable amount ranges from $0.60 to $3.00 per kilogram if the qualified clean hydrogen production facility meets certain prevailing wage and apprenticeship requirements, depending on the lifecycle greenhouse gas emissions rate. For facilities that do not meet certain prevailing wage and apprenticeship requirements, the applicable amount ranges from $0.12 to $0.60 per kilogram of qualified clean hydrogen produced. The amount of the credit depends on the carbon-intensiveness of the hydrogen produced and the taxpayer’s compliance with prevailing wage and apprenticeship requirements during the qualified facility’s construction, alteration, or repair.

Modification of Existing Facilities
For purposes of the amount of the credit, in the case of any facility which was originally placed in service before January 1, 2023, and prior to the modification to produce qualified clean hydrogen did not produce qualified clean hydrogen, and after the date such facility was originally placed in service is modified to produce qualified clean hydrogen and the amounts paid or incurred with respect to such modification are properly chargeable to capital account of the taxpayer, such facility shall be deemed to have been originally placed in service as of the date that the property required to complete the modification to produce qualified clean hydrogen is placed in service.

Applicable Percentage
The credit in any tax year is calculated at an amount equal to $0.60 per kilogram (kg) of qualified clean hydrogen.
produced by an applicable percentage based on the resulting lifecycle greenhouse gas emissions as follows.

### Applicable Amount

<table>
<thead>
<tr>
<th>Kgs of CO2e Produced (per kg of qualified clean hydrogen)</th>
<th>Applicable Percentage (%)</th>
<th>Credit (per kg of qualified clean hydrogen)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;0.45</td>
<td>100%</td>
<td>$0.60</td>
</tr>
<tr>
<td>0.45 to 1.5</td>
<td>33.4%</td>
<td>$0.20</td>
</tr>
<tr>
<td>1.5 to 2.5</td>
<td>25%</td>
<td>$0.15</td>
</tr>
<tr>
<td>2.5 to 4.0</td>
<td>20%</td>
<td>$0.12</td>
</tr>
</tbody>
</table>

The $0.60 amount is adjusted by multiplying the amount by the inflation adjustment factor for the calendar year in which the qualified clean hydrogen is produced. If this adjusted amount is not a multiple of 0.1 cent, the amount must be rounded to the nearest multiple of 0.1 cent.

In the case of any hydrogen for which an emissions rate has not been determined, a taxpayer producing such hydrogen may file a petition with the Secretary of the Treasury or delegate to determine the emissions rate with respect to such hydrogen.

**Requirements.** A facility meets the requirements of a qualified clean hydrogen production facility if one of the following is satisfied.

- The construction begins prior to the date that is 60 days after the Secretary of the Treasury publishes guidance with respect to the wage and apprenticeship requirements.
- The prevailing wage and apprenticeship requirements with respect to the construction, alteration, or repair of the qualified clean hydrogen facility are met.

**Definitions for Clean Hydrogen**

The following definitions apply for qualified clean hydrogen.

**Lifecycle greenhouse gas emissions** has the same meaning given such term under subparagraph (H) of section 211(o)(1) of the Clean Air Act.

**Qualified clean hydrogen** means hydrogen that is produced through a process that results in a lifecycle greenhouse gas emissions rate of not greater than 4 kilograms of CO2e per kilogram of hydrogen.

**Qualified Clean Hydrogen Production Facility**

A qualified clean hydrogen facility means a facility owned by a taxpayer, which produces qualified clean hydrogen, and the construction of which begins before 2033.

**Wage Requirements**

See [Prevailing Wage Requirements](#) and Notice 2022-61 for more information.

**No overlap with 45Q credits.** No credit will be allowed with respect to any qualified clean hydrogen produced at a facility which includes carbon capture equipment for which a credit is allowed to any taxpayer under section 45Q for the tax year or any prior tax year.

### Specific Instructions

Figure any renewable electricity credit from your trade or business on lines 1 through 18. Skip lines 1 through 18 if you are only claiming a credit that was allocated to you from an S corporation, partnership, cooperative, estate, or trust.

**Fiscal year taxpayers.** If you have sales in 2022 and 2023 and the credit rate on line 1 or 2 (or the phaseout adjustment on line 4) is different for 2023, make separate calculations for each line. Use the respective sales, credit rate, and phaseout adjustment for each calendar year. Enter the total of the two calculations on the credit rate line(s) (line 1 or 2) or the phaseout adjustment line (line 4). Attach the calculations to Form 8835 and write “FY” in the margin. If you are claiming the section 45V clean hydrogen credit, use line 8. Use line 6 to report adjustments to the credit.

**Line 1**

Enter the kilowatt-hours of electricity produced at the applicable qualified facilities and multiply by the applicable rate. Fiscal year filers with 2023 sales may have to refigure line 1 as explained under *Fiscal year taxpayers* above.

**Line 2**

Enter the kilowatt-hours of electricity produced and sold at the applicable qualified facilities and multiply by the applicable rate. Fiscal year filers with 2023 sales must figure line 2 as explained under *Fiscal year taxpayers* above.

**Line 4**

Calendar year filers enter zero on line 4. Fiscal year filers with sales in 2023 also enter zero if the published 2023 reference price is equal to or less than the 2023 adjusted threshold price. See [How To Figure the Credit](#), earlier, to figure the adjustment.

**Line 6**

Enter the amount for all adjustments necessary for the renewable electricity and/or the section 45V clean hydrogen credit related to IRA22. Enter any adjustments related to the credit increase such as the wage and apprenticeship requirements, domestic content requirement, energy community, etc. Attach a statement showing the calculations. Fiscal year filers attach the statement showing the calculations and write “FY” in the margin.

**Line 7**

This line is reserved for future use.

**Line 8**

Enter the amount for claiming the credit from a qualified clean hydrogen production facility. Enter any related IRA22 adjustments to other credits on line 1 or 2. Attach a statement showing the calculations. Fiscal year filers attach the statement showing the calculations and write “FY” in the margin.
Line 9
This line is reserved for future use.

Line 10
This line is reserved for future use.

Line 12
Enter the sum for this and all prior tax years of:
- Grants provided by the United States, a state, or political subdivision of a state for the project;
- Proceeds of a tax-exempt issue of state or local government obligations used to provide financing for the project;
- Total of subsidized energy financing provided directly or indirectly under a federal, state, or local program provided for the project;
- The amount of any federal tax credit allowable for any property that is part of the project, and
- With respect to qualified facilities, the construction of which began after August 16, 2022, enter the proceeds of a tax-exempt issue of state or local government obligations used to provide financing for the qualified facility.

Line 15
For qualified facilities, the construction of which began after August 16, 2022, enter the amount which is a product of the amount of the credit (line 5) and the smaller of 15% or line 14.

Line 17a
Only enter on line 17a the amount included on line 16 applicable to wind facilities, the construction of which began during 2017.

Line 17c
Only enter on line 17c the amount included on line 16 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021.

Line 17e
Only enter on line 17e the amount included on line 16 applicable to wind facilities, the construction of which began during 2019.

Line 19
Enter total renewable electricity production credits from:
- Schedule K-1 (Form 1065), Partner’s Share of Income, Deductions, Credits, etc., box 15 (code P);
- Schedule K-1 (Form 1120-S), Shareholder’s Share of Income, Deductions, Credits, etc., box 13 (code P);
- Schedule K-1 (Form 1041), Beneficiary’s Share of Income, Deductions, Credits, etc., box 13 (code P); and
- Form 1099-PATR, Taxable Distributions Received From Cooperatives, box 12.

Partnerships and S corporations must always report on line 19 the above credits related to renewable electricity production. Also, estates and trusts that can allocate the source credit to beneficiaries and cooperatives that can allocate the credit to patrons must always report on line 19 the above credits related to renewable electricity production. All other filers figuring a separate credit on earlier lines must also report the above credits on line 19. All others not using earlier lines to figure a separate credit can report the above credits directly on the applicable line of Form 3800, Part III, line 1f or line 4e.

Line 20

Line 21
Cooperative election to allocate credit to patrons. A cooperative described in section 1381(a) that is more than 50% owned by agricultural producers or by entities owned by agricultural producers can elect to allocate any part of the credit among the patrons of the cooperative. The credit is allocated among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for such patrons for the tax year.

If the cooperative is subject to the passive activity rules, include on line 19 any renewable electricity, refined coal, and Indian coal production credit from passive activities disallowed for prior years and carried forward to this year. Complete Form 8810, Corporate Passive Activity Loss and Credit Limitations, to determine the allowed credits that can be allocated to patrons. For details, see the Instructions for Form 8810.

The cooperative is deemed to have made the election by completing line 21, as applicable. However, the election isn’t effective unless (a) made on a timely filed return (including extensions), and (b) the organization designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d) or on Form 1099-PATR.

If you timely file your return without making an election, you can still make the election by filing an amended return within 6 months of the due date of the return (excluding extensions). Enter “Filed pursuant to section 301.9100-2” on the amended return.

Once made, the election can’t be revoked.

Estates and trusts. Allocate the credit on line 20 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries’ share on line 21.

If the estate or trust is subject to the passive activity rules, include on line 19 any renewable electricity, refined coal, and Indian coal production credit from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue
laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual and business taxpayers filing this form is approved under OMB control number 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their individual and business income tax return. The estimated burden for all other taxpayers who file this form is shown below.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recordkeeping</td>
<td>12 hr., 12 min.</td>
</tr>
<tr>
<td>Learning about the law or the form</td>
<td>2 hr., 52 min.</td>
</tr>
<tr>
<td>Preparing and sending the form to the IRS</td>
<td>3 hr., 12 min.</td>
</tr>
</tbody>
</table>

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.