

**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 8835 and its separate instructions is at www.irs.gov/form8835.

Name(s) shown on return

Identifying number

Part I Electricity Produced at Qualified Facilities Placed in Service Before October 23, 2004

1	Reserved					1		
2	Reserved					2		
3	Reserved					3		
4	Reserved					4		
5	Reserved					5		
6	Reserved					6		
7	Reserved					7		
8	Reserved					8		
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)					9		
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1f (see instructions)					10		
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)					11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, Part III, line 1f					12		

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)					
13	Electricity produced at qualified facilities using:							
a	Wind	13a						
b	Closed-loop biomass	13b						
c	Geothermal	13c						
d	Solar	13d						
e	Add column (c) of lines 13a through 13d and enter here (see instructions)					13e		
14	Electricity produced at qualified facilities using:							
a	Open-loop biomass	14a						
b	Small irrigation power	14b						
c	Landfill gas	14c						
d	Trash	14d						
e	Hydropower	14e						
f	Marine and hydrokinetic renewables	14f						
g	Add column (c) of lines 14a through 14f and enter here (see instructions)					14g		
15	Add lines 13e and 14g					15		
16	Phaseout adjustment (see instructions)		\$		×	16		
17	Subtract line 16 from line 15					17		
Refined coal produced at a qualified refined coal production facility								
18	Tons produced and sold (see instructions)				×	\$6.710	18	
19	Phaseout adjustment (see instructions)		\$		×		19	
20	Subtract line 19 from line 18						20	
21	Reserved						21	
Indian coal produced at a qualified Indian coal production facility								
22	Tons produced and sold (see instructions)				×	\$2.354	22	
23	Credit before reduction. Add lines 17, 20, and 22						23	

Part II Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2008, for Electricity Produced From Marine and Hydrokinetic Renewables), and Indian Coal Produced at Facilities Placed in Service After August 8, 2005 (continued)

Reduction for government grants, subsidized financing, and other credits:			
24	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions)	24	
25	Total of additions to the capital account for the project for this and all prior tax years	25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	.
27	Multiply line 23 by the smaller of 1/2 or line 26	27	
28	Subtract line 27 from line 23	28	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	29	
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)	30	
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31	
32	Cooperatives, estates, and trusts, subtract line 31 from line 30. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, Part III, line 1f	32	