

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8835 for instructions and the latest information.

Name(s) shown on return

Identifying number

		(a)	(b)	(c)		
		Kilowatt-hours produced and sold (see instructions)	Rate	Column (a) × Column (b)		
1	Electricity produced at qualified facilities using:					
a	Wind	1a				
b	Closed-loop biomass	1b				
c	Geothermal	1c				
d	Solar	1d				
e	Add column (c) of lines 1a through 1d and enter here (see instructions)				1e	
2	Electricity produced at qualified facilities using:					
a	Open-loop biomass	2a				
b	Small irrigation power	2b				
c	Landfill gas	2c				
d	Trash	2d				
e	Hydropower	2e				
f	Marine and hydrokinetic renewables	2f				
g	Add column (c) of lines 2a through 2f and enter here (see instructions)				2g	
3	Add lines 1e and 2g				3	
4	Phaseout adjustment (see instructions)		\$	×	4	
5	Subtract line 4 from line 3				5	
Refined coal produced at a qualified refined coal production facility						
6	Tons produced and sold (see instructions)			×	\$6.909	6
7	Phaseout adjustment (see instructions)		\$	×		7
8	Subtract line 7 from line 6					8
9	Reserved					9
Indian coal produced at a qualified Indian coal production facility						
10	Tons produced and sold (see instructions)			×	\$2.423	10
11	Credit before reduction. Add lines 5, 8, and 10					11
Reduction for government grants, subsidized financing, and other credits						
12	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)					12
13	Total of additions to the capital account for the project for this and all prior tax years					13
14	Divide line 12 by line 13. Show as a decimal carried to at least 4 places					14
15	Multiply line 11 by the smaller of 1/2 or line 14					15
16	Subtract line 15 from line 11					16
17a	Enter the amount from line 16 applicable to wind facilities the construction of which began during 2017					17a
b	Multiply line 17a by 20% (0.20)					17b
c	Enter the amount from line 16 applicable to wind facilities the construction of which began during 2018					17c
d	Multiply line 17c by 40% (0.40)					17d
e	Add lines 17b and 17d					17e
18	Subtract line 17e from line 16					18
19	Renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)					19
20	Add lines 18 and 19. Cooperatives, estates, and trusts, go to line 21. Partnerships and S corporations, stop here and report this amount on Schedule K. All others: For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, stop here and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f (see instructions)					20
21	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)					21
22	Cooperatives, estates, and trusts, subtract line 21 from line 20. For electricity or refined coal produced during the 4-year period beginning on the date the facility was placed in service or Indian coal produced, report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity or refined coal, report the applicable part of this amount on Form 3800, Part III, line 1f					22