



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**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](http://www.irs.gov/Form8835) for instructions and the latest information.

Name(s) shown on return

Identifying number

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (\$)	(c) Column (a) × Column (b)	
Electricity produced at qualified facilities using:				
<b>1a</b> Wind	<b>1a</b>			
<b>b</b> Closed-loop biomass	<b>1b</b>			
<b>c</b> Geothermal	<b>1c</b>			
<b>d</b> Add column (c) of lines 1a through 1c and enter here (see instructions)				<b>1d</b>
<b>2a</b> Open-loop biomass	<b>2a</b>			
<b>b</b> Small irrigation power	<b>2b</b>			
<b>c</b> Landfill gas	<b>2c</b>			
<b>d</b> Trash	<b>2d</b>			
<b>e</b> Hydropower	<b>2e</b>			
<b>f</b> Marine and hydrokinetic renewables	<b>2f</b>			
<b>g</b> Add column (c) of lines 2a through 2f and enter here (see instructions)				<b>2g</b>
<b>3</b> Add lines 1d and 2g				<b>3</b>
<b>4</b> Phaseout adjustment (see instructions)		\$	×	<b>4</b>
<b>5</b> Subtract line 4 from line 3				<b>5</b>
<b>Refined coal produced at a qualified refined coal production facility</b>				
<b>6</b> Tons produced and sold (see instructions)			× \$7.03	<b>6</b>
<b>7</b> Phaseout adjustment (see instructions)		\$	×	<b>7</b>
<b>8</b> Subtract line 7 from line 6				<b>8</b>
<b>9</b> Reserved for future use				<b>9</b>
<b>10</b> Reserved for future use				<b>10</b>
<b>11</b> Credit before reduction. Add lines 5 and 8				<b>11</b>
<b>Reduction for government grants, subsidized financing, and other credits</b>				
<b>12</b> 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)				<b>12</b>
<b>13</b> Total of additions to the capital account for the project for this and all prior tax years				<b>13</b>
<b>14</b> Divide line 12 by line 13. Show as a decimal carried to at least 4 places				<b>14</b>
<b>15</b> Multiply line 11 by the smaller of 1/2 or line 14				<b>15</b>
<b>16</b> Subtract line 15 from line 11				<b>16</b>
<b>17a</b> Enter the amount from line 16 applicable to wind facilities the construction of which began during 2017				<b>17a</b>
<b>b</b> Multiply line 17a by 20% (0.20)				<b>17b</b>
<b>c</b> Enter the amount from line 16 applicable to wind facilities the construction of which began during 2018				<b>17c</b>
<b>d</b> Multiply line 17c by 40% (0.40)				<b>17d</b>
<b>e</b> Enter the amount from line 16 applicable to wind facilities the construction of which began during 2019				<b>17e</b>
<b>f</b> Multiply line 17e by 60% (0.60)				<b>17f</b>
<b>g</b> Add lines 17b, 17d, and 17f				<b>17g</b>
<b>18</b> Subtract line 17g from line 16				<b>18</b>
<b>19</b> Renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)				<b>19</b>
<b>20</b> 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)				<b>20</b>
<b>21</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)				<b>21</b>
<b>22</b> 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				<b>22</b>