

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

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Attachment  
Sequence No. **95**

▶ Information about Form 8835 and its separate instructions is at [www.irs.gov/form8835](http://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**

<b>1</b>	Kilowatt-hours produced and sold (see instructions) . . . . .	_____ × 0.023	<b>1</b>	
<b>2</b>	Phaseout adjustment (see instructions) . . . . .	\$ _____ × _____	<b>2</b>	
<b>3</b>	Credit before reduction. Subtract line 2 from line 1 . . . . .		<b>3</b>	
<b>Reduction for government grants, subsidized financing, and other credits:</b>				
<b>4</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>4</b>	
<b>5</b>	Total of additions to the capital account for the project for this and all prior tax years . . . . .		<b>5</b>	
<b>6</b>	Divide line 4 by line 5. Show as a decimal carried to at least 4 places . . . . .		<b>6</b>	
<b>7</b>	Multiply line 3 by line 6 . . . . .		<b>7</b>	
<b>8</b>	Subtract line 7 from line 3 . . . . .		<b>8</b>	
<b>9</b>	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .		<b>9</b>	
<b>10</b>	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, line 1f (see instructions) . . . . .		<b>10</b>	
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .		<b>11</b>	
<b>12</b>	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f . . . . .		<b>12</b>	

**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)	
<b>13</b>	Electricity produced at qualified facilities using:			
<b>a</b>	Wind . . . . .	<b>13a</b>		
<b>b</b>	Closed-loop biomass . . . . .	<b>13b</b>		
<b>c</b>	Geothermal . . . . .	<b>13c</b>		
<b>d</b>	Solar . . . . .	<b>13d</b>		
<b>e</b>	Add column (c) of lines 13a through 13d and enter here (see instructions) . . . . .			<b>13e</b>
<b>14</b>	Electricity produced at qualified facilities using:			
<b>a</b>	Open-loop biomass . . . . .	<b>14a</b>		
<b>b</b>	Small irrigation power . . . . .	<b>14b</b>		
<b>c</b>	Landfill gas . . . . .	<b>14c</b>		
<b>d</b>	Trash . . . . .	<b>14d</b>		
<b>e</b>	Hydropower . . . . .	<b>14e</b>		
<b>f</b>	Marine and hydrokinetic renewables . . . . .	<b>14f</b>		
<b>g</b>	Add column (c) of lines 14a through 14f and enter here (see instructions) . . . . .			<b>14g</b>
<b>15</b>	Add lines 13e and 14g . . . . .			<b>15</b>
<b>16</b>	Phaseout adjustment (see instructions) . . . . .	\$ _____ × _____		<b>16</b>
<b>17</b>	Subtract line 16 from line 15 . . . . .			<b>17</b>
<b>Refined coal produced at a qualified refined coal production facility</b>				
<b>18</b>	Tons produced and sold (see instructions) . . . . .	_____ × \$6.590		<b>18</b>
<b>19</b>	Phaseout adjustment (see instructions) . . . . .	\$ _____ × _____		<b>19</b>
<b>20</b>	Subtract line 19 from line 18 . . . . .			<b>20</b>
<b>21</b>	Reserved . . . . .			<b>21</b>
<b>Indian coal produced at a qualified Indian coal production facility</b>				
<b>22</b>	Tons produced and sold (see instructions) . . . . .	_____ × \$2.308		<b>22</b>
<b>23</b>	Credit before reduction. Add lines 17, 20, and 22 . . . . .			<b>23</b>

**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)**

<b>Reduction for government grants, subsidized financing, and other credits:</b>			
<b>24</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>24</b>	
<b>25</b>	Total of additions to the capital account for the project for this and all prior tax years . . . . .	<b>25</b>	
<b>26</b>	Divide line 24 by line 25. Show as a decimal carried to at least 4 places . . . . .	<b>26</b>	.
<b>27</b>	Multiply line 23 by the smaller of 1/2 or line 26 . . . . .	<b>27</b>	
<b>28</b>	Subtract line 27 from line 23 . . . . .	<b>28</b>	
<b>29</b>	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>29</b>	
<b>30</b>	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, 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, line 1f (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>31</b>	
<b>32</b>	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, line 4e. For all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f . . . . .	<b>32</b>	