## Form **8835**

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

Attach to your tax return.

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-1362

2020
Attachment
Sequence No. 835

Name(s) shown on return

	Electricity produced at qualified		(a)	(b)	(c)		
	Electricity produced at qualified				(-)		
			Kilowatt-hours produced	Rate	Column (a) ×		
	facilities using:		and sold (see instructions)	(\$)	Column (b)		
1a		1a		0.025			
b		1b		0.025			
С	Geothermal	1c		0.025			
d	Add column (c) of lines 1a through 1c and enter here (see instructions)						
2a	Open-loop biomass	2a		0.013		_	
b	<u> </u>	2b					
С		2c		0.013			
d	F	2d		0.013			
е	) · · · · · · · · _	2e		0.013			
f	Marine and hydrokinetic renewables .	2f		0.013			
g	Add column (c) of lines 2a through 2f and enter here (see instructions)						
3						3	
4	Phaseout adjustment (see instructions) .		\$		×	5	
5	Subtract line 4 from line 3						
	Refined coal produced at a qualified refined coal production facility						
6	Tons produced and sold (see instructions)				× \$7.301	6	
7	Phaseout adjustment (see instructions) .		<u>\$</u>		×		
8	Subtract line 7 from line 6					8	
9	Reserved for future use					9	
	Indian coal produced at a qualified India				<b>.</b>		
10	Tons produced and sold (see instructions)				× \$2.570	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)						
	and any federal tax credits allowed for the project for this and all prior tax years (see instructions)						
13	Total of additions to the capital account for the project for this and all prior tax years						
14	Divide line 12 by line 13. Show as a decimal carried to at least 4 places						•
15	Multiply line 11 by the smaller of 1/2 or line 14						
16	Subtract line 15 from line 11					16	
17a						17a	
b							
С	Enter the amount from line 16 applicable to wind facilities the construction of which began during 2018, 2020, or 2021						
a	d Multiply line 17c by 40% (0.40)						
						17d 17e	
e f						17e	
g						17g	
18						18	
19	Subtract line 17g from line 16						
19	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)						
21	Amount allocated to patrons of the coopera	ative	or beneficiaries of the est	ate 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						Farm <b>8835</b> (2020)