



**Note:** *The draft you are looking for begins on the next page.*

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If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Attachment  
Sequence No. **835**

▶ 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>	0.025		
<b>b</b> Closed-loop biomass	<b>1b</b>	0.025		
<b>c</b> Geothermal	<b>1c</b>	0.025		
<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>	0.013		
<b>b</b> Reserved for future use	<b>2b</b>			
<b>c</b> Landfill gas	<b>2c</b>	0.013		
<b>d</b> Trash	<b>2d</b>	0.013		
<b>e</b> Hydropower	<b>2e</b>	0.013		
<b>f</b> Marine and hydrokinetic renewables	<b>2f</b>	0.013		
<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)			× \$7.384	<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>Indian coal produced at a qualified Indian coal production facility</b>				
<b>10</b> Tons produced and sold (see instructions)			× \$2.600	<b>10</b>
<b>11</b> Credit before reduction. Add lines 5, 8, and 10				<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, 2020, or 2021				<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>