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2022



Department of the Treasury
Internal Revenue Service

Instructions for Form 8835

Renewable Electricity Production Credit

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8835 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8835](https://www.irs.gov/Form8835).

What's New

The Inflation Reduction Act (IRA22) made the following changes.

- The title of Form 8835 was changed to “Renewable Electricity Production Credit.” The changes on the form and the instructions are being made to bring Form 8835 into full conformity with IRA22.
- Extended and modified the existing production credit for applicable renewable energy. Form 8835 will be used by filers to claim the section 45 credit for existing and new facilities.
- Solar energy facilities are reinstated as eligible for the credit.
- Facilities satisfying the [Wage and Apprenticeship Requirements](#), [Domestic Content Bonus Credit Amount](#), and [Energy Community](#) are eligible to increase the credit. Line 6 will be used to set apart the amount necessary to report these specified adjustments.
- IRA22 creates new section 45V for the production of “qualified clean hydrogen” during a 10-year period starting on the date when the qualified clean hydrogen facility was placed in service. For tax year 2022, Form 8835 will be used by filers claiming the section 45V credit.
- The instructions for qualified clean hydrogen covers facilities the construction of which begins after August 16, 2022 (IRA22's enactment date).
- Facilities that meet the lifecycle greenhouse gas emissions rate and the [Wage and Apprenticeship Requirements](#) are eligible to increase the qualified clean hydrogen credit.
- Reporting the credit rate. Line 8 will be used to claim the new section 45V qualified clean hydrogen credit and other special adjustments.

Expired credits. The credit period for refined coal produced at a qualified refined coal production facility and the Indian coal produced at a qualified Indian coal production facility expired after 2021.

General Instructions

Purpose of Form

Use Form 8835 to claim the renewable electricity production credit. The credit is allowed only for the sale of electricity produced in the United States or U.S.

possessions from qualified energy resources at a qualified facility.

Partnerships and S corporations must file this form to claim the credit. All others are generally not required to complete or file this form if their only source for this credit is a partnership, S corporation, estate, trust, or cooperative. Instead, they can report this credit directly on Form 3800, General Business Credit. The following exceptions apply.

- You are an estate or trust and the source credit can be allocated to beneficiaries. For more details, see the instructions for Form 1041, Schedule K-1, box 13, code J.
- You are a cooperative and the source credit can or must be allocated to patrons. For more details, see the instructions for Form 1120-C, Schedule J, line 5c.

Election To Treat a Qualified Facility as Energy Property

Section 48(a)(5) provides an irrevocable election to treat qualified property (described in section 48(a)(5)(D)) that is part of a qualified investment credit facility (described in section 48(a)(5)(C)) as energy property eligible for the investment credit (reported on Form 3468, Investment Credit) instead of a production credit reportable on this form. This election applies to a facility:

- That is a qualified facility under section 45(d)(1), (2), (3), (4), (6), (7), (9), or (11) that is placed in service after 2008 and the construction of which begins before January 1, 2025. See [Construction of a Qualified Facility](#), later; and
- For which no credit has been allowed under section 45; and
- For which a taxpayer has made an irrevocable election to treat the facility as energy property.

See Notice 2009-52 and Form 3468 for information on making the election. Notice 2009-52 is available at [IRS.gov/irb/2009-25_IRB/ar09.html](https://www.irs.gov/irb/2009-25_IRB/ar09.html).

Coordination With Department of Treasury Grants

If a grant is paid under the American Recovery and Reinvestment Act of 2009, section 1603 grant, for placing into service specified energy property (described in section 1603(d)), no production credit under section 45, or investment credit under section 48, is allowed for the property for the tax year in which the grant is made or any subsequent tax year. See section 48(d) for more information.

You may not partition the basis of property for which a section 1603 grant was received and claim a production credit under section 45 or investment credit under section 48 for any part of the basis of that property. However, you must reduce the basis of the specified energy property by 50% of the amount of the actual section 1603 grant.

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You may have to refigure the investment credit and recapture all or a portion of it if a section 1603 grant was made for section 48 property for which a credit was allowed for progress expenditures before the grant was made. Recapture is applicable to those amounts previously included in the qualified basis for an energy credit, including progress expenditures, that are also the basis for the section 1603 grant.

How To Figure the Credit

Generally, the credit for electricity produced from qualified energy resources at a qualified facility during the 10-year period beginning on the date the facility was originally placed in service, and sold by you to an unrelated person during the tax year (see [Definitions](#), later), is:

- 0.3 cents per kilowatt-hour (kWh) for the sale of electricity produced by you; or
- For 2022, 1/2 of 1.5 cents for open-loop biomass, landfill gas, trash, hydropower, and marine and hydrokinetic renewable facilities.

The credit for electricity produced is proportionately phased out over a 3-cent range when the reference price exceeds the 8-cent threshold price. The 0.3 cent credit rate, the 8-cent threshold price, and the reference price of fuel used as feedstock are adjusted for inflation. The reference price and the inflation adjustment factor (IAF) for each calendar year are published during the year in the Federal Register. If the reference price is equal to or less than the threshold price (adjusted by the IAF), there is no reduction. For electricity produced, if the reference price is 3 cents or more over the adjusted threshold price, there is no credit; if the reference price is more than the threshold price, but less than 3 cents over the adjusted threshold price, there is a phaseout adjustment on line 4.

Credit rates. For calendar year 2022, the effective credit rate for electricity produced and sold is 2.6 cents per kWh. The effective credit rate for open-loop biomass, landfill gas, trash, hydropower, and marine and hydrokinetic renewables is 1.3 cents per kWh. The credit rate for solar energy is X.XX.

Example. If the reference price of electricity is 10.0¢ and the adjusted threshold price is 9.0¢, reduce the credit by 1/3 $((10.0¢ - 9.0¢) \div 3¢ = .3333)$. Enter the line 3 credit in the first entry space on line 4, .3333 in the second entry space, and multiply to figure the reduction.

Definitions

Construction of a Qualified Facility

Two methods can be used to establish that construction of a qualified facility has begun.

1. **Physical Work Test** is satisfied when physical work of a significant nature begins and other requirements are met.
2. **Five Percent Safe Harbor** is satisfied when a taxpayer pays or incurs (within the meaning of Regulations sections 1.461-1(a)(1) and (2)) five percent or more of the total cost of the facility and meets certain other requirements.

The requirements to begin construction have been extended, and in some cases modified, in certain limited

circumstances involving significant national security concerns, as a result of development delays caused by the COVID-19 pandemic, and for Offshore and Federal Land Projects. See Notice 2019-43, Notice 2020-41, Notice 2021-05, and Notice 2021-41 for more details.

Resources means wind, closed-loop biomass, open-loop biomass, geothermal energy, solar energy, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewables.

Closed-loop biomass is any organic material from a plant that is planted exclusively for use at a qualified facility to produce electricity.

Open-loop biomass is solid, nonhazardous, cellulosic waste material; lignin material; or agricultural livestock waste nutrients, as defined in section 45(c)(3). See Notice 2008-60, 2008-30 I.R.B. 178, for rules related to open-loop biomass, including an expanded definition of a qualified facility and rules related to sales.

Geothermal energy is energy derived from a geothermal deposit, as defined by section 613(e)(2).

Municipal solid waste is solid waste, as defined under paragraph 27 of 42 U.S.C. 6903. Municipal solid waste doesn't include paper that is commonly recycled and that has been segregated from other solid waste (as so defined).

Hydropower production means the incremental hydropower production for the tax year from any hydroelectric dam placed in service on or before August 8, 2005, and the hydropower production from any nonhydroelectric dam described in section 45(c)(8)(C).

Marine and hydrokinetic renewable energy means energy derived from waves, tides, and currents in oceans, estuaries, and tidal areas; free-flowing water in rivers, lakes, and streams; free-flowing water in an irrigation system, canal, or other man-made channel, including projects that utilize nonmechanical structures to accelerate the flow of water for electric power production purposes; or differentials in ocean temperature (ocean thermal energy conversion). See section 45(c)(10)(B) for exceptions.

Qualified Facilities

A qualified facility is any of the following facilities owned by you and used to produce electricity.

- Wind facility placed in service after October 22, 2004, the construction of which begins before January 1, 2025. This doesn't include any facility for which any qualified small wind energy property expenditure (as defined in section 25D(d)(4)) is used in determining the residential energy efficient property credit.
- Closed-loop biomass facility placed in service after October 22, 2004, the construction of which begins before January 1, 2025.
- Closed-loop biomass facility modified to co-fire with coal or other biomass (or both), placed in service before January 1, 2025. The facility will be treated as modified before January 1, 2025, if the construction of the modification begins before January 1, 2025. See section 45(d)(2)(A)(ii).
- Closed-loop biomass facility that is a new unit placed in service after October 3, 2008, in connection with a facility

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described in section 45(d)(2)(A)(i), but only to the extent of the increased amount of electricity produced at the facility by reason of the new unit.

- Open-loop biomass facility using cellulosic waste, the construction of which begins before January 1, 2025.
- Open-loop biomass facility using agricultural livestock waste nutrients placed in service after October 22, 2004, the construction of which begins before January 1, 2025, and the nameplate capacity rating isn't less than 150 kilowatts.
- Open-loop biomass facility that is a new unit placed in service after October 3, 2008, in connection with a facility described in section 45(d)(3)(A), but only to the extent of the increased amount of electricity produced at the facility by reason of the new unit.
- Geothermal or solar energy facility placed in service after August 16, 2022, the construction of which begins before January 1, 2025. The facility doesn't include any property described in section 48(a)(3), the basis of which is taken into account by you for purposes of determining the energy credit under section 48.
- Landfill gas or trash facility using municipal solid waste placed in service after October 22, 2004, the construction of which begins before January 1, 2025.
- Hydropower facility producing incremental hydroelectric production attributable to efficiency improvements or additions to capacity described in section 45(c)(8)(B) placed in service after August 8, 2005, that will be treated as placed in service before January 1, 2025, if the construction of the improvement or addition begins before January 1, 2025, and any other facility producing qualified hydroelectric production described in section 45(c)(8) placed in service after August 8, 2005, the construction of which begins before January 1, 2025.
- Marine and hydrokinetic renewable energy facility placed in service after October 2, 2008, the construction of which begins before January 1, 2023.

A qualified facility doesn't include a landfill gas facility using municipal solid waste to produce electricity if the production from that facility is allowed as a credit under section 45K.

Credit Period

Eligible electricity production activity:	Credit period for facilities placed in service after August 8, 2005 (years from placed-in-service date):
Wind	10
Closed-loop biomass	10
Open-loop biomass (including agricultural livestock waste nutrient facilities)	10
Geothermal	10
Solar	10
Municipal solid waste (including landfill gas facilities and trash combustion facilities)	10
Qualified hydropower	10
Marine and hydrokinetic	10

United States and U.S. possessions include the seabed and subsoil of those submarine areas that are adjacent to the territorial waters over which the United States has exclusive rights according to international law.

Who Can Take the Credit

Generally, the owner of the facility is allowed the credit. In the case of closed-loop biomass facilities modified to co-fire with coal, other biomass, or both, open-loop biomass facilities, if the owner isn't the producer of the electricity, the lessee or the operator of the facility is eligible for the credit.

Qualified Facility Requirements

In the case of any qualified facility that satisfies the following requirements below, the amount of the credit determined shall be equal to such amount multiplied by 5.

- A facility with a maximum output of less than 1 megawatt (as measured in alternating current).
- A facility the construction of which begins prior to the date that is 60 days after XX. (This date is after the Secretary publishes guidance with respect to the requirements of paragraphs (7)(A) and (8) so this date is currently unknown).

Increased Credit Amount for Qualified Facilities

In the case of any qualified facility that satisfies the qualified facilities requirements, the amount of the credit determined shall be equal to such amount multiplied by 5.

Wage and Apprenticeship Requirements

Prevailing Wage Requirements

The taxpayer will ensure that any laborers and mechanics employed by the taxpayer or any contractor or subcontractor in the construction of the production facility and with respect to any tax year, for any portion of such tax year, the alteration or repair of such facility, will be paid wages at rates not less than the prevailing rates for construction, alteration, or repair of a similar character in the locality in which such facility is located as most recently determined by the Secretary of Labor, in accordance with subchapter IV of chapter 31 of title 40, United States Code. For purposes of determining an increased credit amount for a tax year, the requirement is applied to such tax year in which the alteration or repair of a qualified facility occurs.

Apprenticeship Requirements

The taxpayer will ensure that, with respect to the construction of any qualified, facility, not less than the applicable percentage of total labor hours of the construction, alteration, or repair work (including such work performed by any contractor or subcontractor) with respect to such facility shall be performed by qualified apprentices.

Domestic Content Bonus Credit Amount

An additional bonus credit equal to 10% of the amount is provided for projects that meet a domestic content requirement that requires that certain steel, iron, and manufactured products used in the facility were

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domestically produced. The taxpayer needs to certify that any steel, iron, or manufactured product which is a component of the qualified facility (upon completion of construction) was produced in the United States (as determined under section 661 of title 49, CFR).

Energy Community

If a facility is located in an energy community, the credit is increased by 10% if the project meets the wage and apprenticeship requirements. Energy community means (a) a brownfield site; (b) a metropolitan or non-metropolitan statistical area which has or had any time during the period beginning in 2010, 0.17% or more direct employment or 25% or greater local tax revenues related to the extraction, processing, transport, or storage of coal, oil, or natural gas; and (c) has an unemployment rate at or above the national average unemployment rate for the previous year; or (d) a census tract in which after December 31, 1999, a coal mine has closed, or after December 31, 1999, a coal-fired electric generating unit has been retired or a census tract directly adjoining to any census tract as described in subsection (d).

Clean Hydrogen Production Tax Credit

This credit is allowed for hydrogen produced after 2022, effective for facilities the construction of which begins after the enactment of IRA22 (August 16, 2022) and effective for modifications made after 2022.

Amount of Credit

The clean hydrogen production credit for any tax year is adjusted annually for inflation. The applicable amount starts at \$0.60 per kilogram and is adjusted depending on the level of lifecycle greenhouse gas emissions associated with the production of the hydrogen. The credit is calculated by multiplying an applicable amount by the kilograms of qualified clean hydrogen produced. The applicable amount ranges from \$0.60 to \$3.00 per kilogram if the qualified hydrogen facility meets certain prevailing wage and apprenticeship requirements, depending on the lifecycle greenhouse gas emissions rate. For facilities that do not meet certain prevailing wage and apprenticeship requirements, the applicable amount ranges from \$0.10 to \$0.60 per kilogram of qualified clean hydrogen produced. The amount of the credit depends on the carbon-intensiveness of the hydrogen produced and the taxpayer's compliance with prevailing wage and apprenticeship requirements during the qualified facility's construction, alteration, or repair.

Modification of Existing Facilities

For purposes of the amount of the credit, in the case of any facility which was originally placed in service before January 1, 2023, and prior to the modification to produce qualified clean hydrogen did not produce qualified clean hydrogen, and after the date such facility was originally placed in service is modified to produce qualified clean hydrogen and the amounts paid or incurred with respect to such modification are properly chargeable to the capital account of the taxpayer, such facility shall be deemed to have been originally placed in service as of the date that

the property required to complete the modification to produce qualified clean hydrogen is placed in service.

Applicable Percentage

The credit in any tax year is calculated at an amount equal to \$0.60 per kilogram (kg) of qualified clean hydrogen produced by an applicable percentage based on the resulting lifecycle greenhouse gas emissions as follows.

Applicable Amount

Kgs of CO ₂ e Produced (per kg of qualified clean hydrogen)	Applicable Percentage (%)	Credit (per kg of qualified clean hydrogen)
<0.45	100%	\$0.60
0.45 to 1.5	33.4%	\$0.20
1.5 to 2.5	25%	\$0.15

Increased Credit Amount

Facilities satisfying the wage and apprenticeship requirements are eligible to increase the credit by multiplying the credit amount by 5.

In the case of any hydrogen for which an emissions rate has not been determined, a taxpayer producing such hydrogen may file a petition with the Secretary of the Treasury or delegate to determine the emissions rate with respect to such hydrogen.

Definitions for Clean Hydrogen

The following definitions apply for qualified clean hydrogen.

Lifecycle Greenhouse Gas Emissions has the same meaning given such term under subparagraph (H) of section 211(o)(1) of the Clean Air Act.

GREET Model includes emissions through the point of production (well-to-gate), as determined under the most recent Greenhouse gases, Regulated Emissions, and Energy use in Transportation Model (commonly referred to as the "GREET model") developed by Argonne National Laboratory, or a successor model (as determined by the Secretary).

Qualified Clean Hydrogen means hydrogen that is produced through a process that results in a lifecycle greenhouse gas emissions rate of not greater than 4 kilograms of CO₂ per kilogram of hydrogen.

Qualified Clean Hydrogen Production Facility

A qualified clean hydrogen facility means a facility owned by a taxpayer, which produces qualified clean hydrogen, and the construction of which begins before 2033.

Requirements. A facility meets the requirements of a qualified clean hydrogen production facility if one of the following is satisfied.

- The construction begins prior to the date that is 60 days after the Secretary of the Treasury publishes guidance with respect to the wage and apprenticeship requirements.
- Meets the prevailing wage and apprenticeship requirements with respect to the construction, alteration, or repair of the qualified clean hydrogen facility.

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Correction and Penalty Related To Failure To Satisfy Wage Requirement

Rules similar to the rules of section 45(b)(7)(B) will apply.

Wage and Apprenticeship Requirements

Rules similar to the rules of section 45(b)(8) will apply.

No overlap with 45Q credits. No credit will be allowed with respect to any qualified clean hydrogen produced at a facility which includes carbon capture equipment for which a credit is allowed to any taxpayer under section 45Q for the tax year or any prior tax year.

Specific Instructions

Figure any renewable electricity credit from your trade or business on lines 1 through 18. Skip lines 1 through 18 if you are only claiming a credit that was allocated to you from an S corporation, partnership, cooperative, estate, or trust.

Fiscal year taxpayers. If you have sales in 2022 and 2023 and the credit rate on line 1 or 2 (or the phaseout adjustment on line 4) is different for 2023, make separate calculations for each line. Use the respective sales, credit rate, and phaseout adjustment for each calendar year. Enter the total of the two calculations on the credit rate line(s) (line 1 or 2) or the phaseout adjustment line(s) (line 4). Attach the calculations to Form 8835 and write "FY" in the margin. If you are claiming the section 45V clean hydrogen credit, use line 8. Use line 6 to report adjustments to the credit.

Line 1

Enter the kilowatt-hours of electricity produced at the applicable qualified facilities and multiply by the applicable rate. Fiscal year filers with 2023 sales may have to refigure line 1 as explained under *Fiscal year taxpayers* above.

Line 2

Enter the kilowatt-hours of electricity produced and sold at the applicable qualified facilities and multiply by \$0.013. Fiscal year filers with 2023 sales must figure line 2 as explained under *Fiscal year taxpayers* above.

Line 4

Calendar year filers enter zero on line 4. Fiscal year filers with sales in 2023 also enter zero if the published 2023 reference price is equal to or less than the 2023 adjusted threshold price. See [How To Figure the Credit](#), earlier, to figure the adjustment.

Line 6

Enter the amount for all adjustments necessary for the renewable electricity and/or the section 45V clean hydrogen credit related to IRA22. Enter any adjustments related to the credit increase such as the wage and apprenticeship requirements, domestic content requirement, energy community, etc. Attach a statement showing the calculations. Fiscal year filers attach the statement showing the calculations and write "FY" in the margin.

Line 7

This line is reserved for future use.

Line 8

Enter the amount for claiming the credit from a qualified clean hydrogen facility. Enter any related IRA22 adjustments to other credits on line 1 or 2. Attach a statement showing the calculations. Fiscal year filers attach the statement showing the calculations and write "FY" in the margin.

Line 9

This line is reserved for future use.

Line 10

This line is reserved for future use.

Line 12

Enter the sum, for this and all prior tax years (especially with respect to qualified facilities, the construction of which began after August 16, 2022), of:

- Grants provided by the United States, a state, or political subdivision of a state for the project;
- Proceeds of a tax-exempt issue of state or local government obligations used to provide financing for the project;
- Total of subsidized energy financing provided directly or indirectly under a federal, state, or local program provided for the project; and
- The amount of any federal tax credit allowable for any property that is part of the project.

Line 15

The amount of the credit will be reduced by 15% if the facility was placed in service after August 16, 2022.

Line 17a

Only enter on line 17a the amount included on line 16 applicable to wind facilities, the construction of which began during 2017.

Line 17c

Only enter on line 17c the amount included on line 16 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021.

Line 17e

Only enter on line 17e the amount included on line 16 applicable to wind facilities, the construction of which began during 2019.

Line 19

Enter total renewable electricity from:

- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., box 15 (code P);
- Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code P);
- Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc., box 13 (code J); and
- Form 1099-PATR, Taxable Distributions Received From Cooperatives, box 12.

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Partnerships and S corporations must always report on line 19 the above credits related to renewable electricity production. Also, estates and trusts that can allocate the source credit to beneficiaries and cooperatives that can allocate the credit to patrons must always report on line 19 the above credits related to renewable electricity. All other filers figuring a separate credit on earlier lines must also report the above credits on line 19. All others not using earlier lines to figure a separate credit can report the above credits directly on the applicable line of Form 3800, Part III, line 1f or line 4e.

Line 20

Partnerships that own and produce electricity from qualified wind facilities should see Rev. Proc. 2007-65, 2007-45 I.R.B. 967, as modified by Announcement 2009-69, 2009-40 I.R.B. 475, for information on how to allocate the credit. Rev. Proc. 2007-65 is available at [IRS.gov/irb/2007-45_IRB/ar18.html](https://www.irs.gov/irb/2007-45_IRB/ar18.html), and Announcement 2009-69 is available at [IRS.gov/irb/2009-40_IRB/ar16.html](https://www.irs.gov/irb/2009-40_IRB/ar16.html).

Line 21

Cooperative election to allocate credit to patrons. A cooperative described in section 1381(a) that is more than 50% owned by agricultural producers or by entities owned by agricultural producers can elect to allocate any part of the renewable electricity, refined coal, and Indian coal production credit among the patrons of the cooperative. The credit is allocated among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for such patrons for the tax year.

If the cooperative is subject to the passive activity rules, include on line 19 any renewable electricity, refined coal, and Indian coal production credit from passive activities disallowed for prior years and carried forward to this year. Complete Form 8810, Corporate Passive Activity Loss and Credit Limitations, to determine the allowed credits that can be allocated to patrons. For details, see the Instructions for Form 8810.

The cooperative is deemed to have made the election by completing line 21, as applicable. However, the election isn't effective unless (a) made on a timely filed return (including extensions), and (b) the organization designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d) or on Form 1099-PATR.

If you timely file your return without making an election, you can still make the election by filing an amended return within 6 months of the due date of the return (excluding extensions). Enter "Filed pursuant to section 301.9100-2" on the amended return.

Once made, the election can't be revoked.

Estates and trusts. Allocate the credit on line 20 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 21.

If the estate or trust is subject to the passive activity rules, include on line 19 any renewable electricity, refined coal, and Indian coal production credit from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual and business taxpayers filing this form is approved under OMB control number 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their individual and business income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping	12 hr., 12 min.
Learning about the law or the form	2 hr., 52 min.
Preparing and sending the form to the IRS	3 hr., 12 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.
