



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

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. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

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

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) 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 a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form number (for example, “NTF1040” or “NTFW4”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each routed message.

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 Production Credit

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

2022
Attachment
Sequence No. **835**

Name(s) shown on return

Identifying number

		(a)	(b)	(c)	
Complete lines 1 and 2 with respect to electricity produced at qualified facilities using:		Kilowatt-hours produced and sold (see instructions)	Rate (see inst.)	Column (a) x Column (b)	
1a	Wind	1a	\$0.0275		
1b	Closed-loop biomass	1b	\$0.0275		
1c	Geothermal	1c	\$0.0275		
1d	Solar	1d	\$0.0275		
e	Add column (c) of lines 1a through 1d and enter here (see instructions)				1e
2a	Open-loop biomass	2a	\$0.0125		
b	Reserved for future use	2b			
c	Landfill gas	2c	\$0.0125		
d	Trash	2d	\$0.0125		
e	Hydropower	2e	\$0.0125		
f	Marine and hydrokinetic renewables	2f	\$0.0125		
g	Add column (c) of lines 2a through 2f and enter here (see instructions)				2g
3	Add lines 1e and 2g				3
4	Phaseout adjustment (see instructions)		\$	x	4
5	Credit before reduction. Subtract line 4 from line 3				5
6	Specified adjustments (see instructions)		6		6
7	Reserved for future use				7
8	Special adjustments (see instructions)				8
9	Reserved for future use				9
10	Reserved for future use				10
11	Combine lines 5 and 8				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 (especially with respect to qualified facilities, the construction of which began after August 16, 2022) (see instructions)				12
13	Total of additions to the capital account for the qualified facility for this and all prior tax years				13
14	Divide line 12 by line 13. Show as a decimal carried to at least 4 places				14
15	Multiply line 5 by the smaller of 1/2 (15% of line 5 for facilities the construction of which began after August 16, 2022) or line 14 (see instructions)				15
16	Subtract line 15 from line 11				16
17a	Enter the amount from line 16 applicable to wind facilities, the construction of which began during 2017				17a
b	For facilities placed in service after 2021, enter -0-; otherwise, multiply line 17a by 20% (0.20)				17b
c	Enter the amount from line 16 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021				17c
d	For facilities placed in service after 2021, enter -0-; otherwise, multiply line 17c by 40% (0.40)				17d
e	Enter the amount from line 16 applicable to wind facilities, the construction of which began during 2019				17e
f	For facilities placed in service after 2021, enter -0-; otherwise, multiply line 17e by 60% (0.60)				17f
g	Add lines 17b, 17d, and 17f				17g
18	Subtract line 17g from line 16, and combine the result with any amounts on line 6				18
19	Renewable electricity production credit from partnerships, 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)				20
21	Amount allocated to patrons of the cooperative or beneficiaries of the estate 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				22