

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

► Attach to your tax return.

► Information about Form 8835 and its separate instructions is at 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

1	Kilowatt-hours produced and sold (see instructions)	× 0.022	1		
2	Phaseout adjustment (see instructions)	\$ ×	2		
3	Credit before reduction. Subtract line 2 from line 1		3		
Reduction for government grants, subsidized financing, and other credits:					
4	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)		4		
5	Total of additions to the capital account for the project for this and all prior tax years		5		
6	Divide line 4 by line 5. Show as a decimal carried to at least 4 places		6		
7	Multiply line 3 by line 6		7		
8	Subtract line 7 from line 3		8		
9	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts		9		
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1f (see instructions)		10		
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)		11		
12	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 1f		12		

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

13	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Wind	13a				
b	Closed-loop biomass	13b				
c	Geothermal	13c				
d	Solar	13d				
e	Add column (c) of lines 13a through 13d and enter here (see instructions)				13e	
14	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) × Column (b)		
a	Open-loop biomass	14a				
b	Small irrigation power	14b				
c	Landfill gas	14c				
d	Trash	14d				
e	Hydropower	14e				
f	Marine and hydrokinetic renewables	14f				
g	Add column (c) of lines 14a through 14f and enter here (see instructions)				14g	
15	Add lines 13e and 14g				15	
16	Phaseout adjustment (see instructions)	\$	×		16	
17	Subtract line 16 from line 15				17	
Refined coal produced at a qualified refined coal production facility						
18	Tons produced and sold (see instructions)	× \$6.475			18	
19	Phaseout adjustment (see instructions)	\$	×		19	
20	Subtract line 19 from line 18				20	
21	Reserved				21	
Indian coal produced at a qualified Indian coal production facility						
22	Tons produced and sold (see instructions)	× \$2.267			22	
23	Credit before reduction. Add lines 17, 20, 21, and 22				23	

Reduction for government grants, subsidized financing, and other credits:			
24	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)	24	
25	Total of additions to the capital account for the project for this and all prior tax years	25	
26	Divide line 24 by line 25. Show as a decimal carried to at least 4 places	26	.
27	Multiply line 23 by the smaller of $\frac{1}{2}$ or line 26	27	
28	Subtract line 27 from line 23	28	
29	Part II renewable electricity, refined coal, and Indian coal production credit from partnerships, S corporations, cooperatives, estates, and trusts	29	
30	Add lines 28 and 29. Cooperatives, estates, and trusts, go to line 31. Partnerships and S corporations, 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, 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 (see instructions)	30	
31	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	31	
32	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	32	