Renewable Electricity, Refined Coal, and Indian Coal Production Credit

Attach to your tax return.

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

OMB No. 1545-1362 Attachment Sequence No. **95**

Department of the Treasury Internal Revenue Service Name(s) shown on return

Identifying number

1a b	Electricity produced at qualified facilities using: Wind	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (\$)	(c) Column (a) × Column (b)			
	facilities using: Wind	and sold (see instructions)					
	Wind	,	(\$)	Column (b)			1
	Closed-loop biomass 1	a		()			
b							
	Geothermal 1						
С		c					
d	Add column (c) of lines 1a through 1c and enter here (see instructions)						
2a	Open-loop biomass 2						
b	Small irrigation power 2						
С	Landfill gas 2						
d	Trash						
е	,	9			_		
f	Marine and hydrokinetic renewables				2g		
g	Add column (c) of lines 2a through 2f and enter here (see instructions)						
3	Add lines 1d and 2g				3 4		
4	Phaseout adjustment (see instructions) \$ ×						
5	Subtract line 4 from line 3						
6		•	-	√ ¢7 ∩ο	6		
6 7	Tons produced and sold (see instruction	.iuiis) e)		× φ1.υδ	7		
8	Phaseout adjustment (see instruction Subtract line 7 from line 6	s) <u>.</u>		·· ×	8		<u> </u>
9	Reserved for future use				9		
10	Reserved for future use				10		
11	Credit before reduction. Add lines 5				11		
	Reduction for government grants,						
12	Total of government grants, proceeds of						
	and any federal tax credits allowed for the project for this and all prior tax years (see instructions)				12		•
13	Total of additions to the capital account for the project 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 11 by the smaller of $1/2$ or line 14 \dots				15	·	
16	Subtract line 15 from line 11				16		
17a					17a		
b					17b		
С					17c		
d	- 1-7 7 7				17d		
е					17e		
f	Multiply line 17e by 60% (0.60)				17f		
g	Add lines 17b, 17d, and 17f				17g		
18	Renewable electricity, refined coal, and Indian coal production credit from partnerships,				18		
19	S corporations, cooperatives, estate				19		
20	Add lines 18 and 19. Cooperative corporations, stop here and report refined coal produced during the 4-service or Indian coal produced, stop 3800, Part III, line 4e. For all other pathe applicable part of this amount or	this amount on Schedule rear period beginning on the here and report the applic roduction of electricity or reform 3800, Part III, line 1f	K. All other date the able part of effined coal, (see instruction)	ers: For electricity or facility was placed in f this amount on Form stop here and report etions)	20		
21	Amount allocated to patrons of the co	•		,	21		
22	Cooperatives, estates, and trusts, s produced during the 4-year period Indian coal produced, report the ap For all other production of electricity Form 3800, Part III, line 1f	beginning on the date the plicable part of this amoun or refined coal, report the	facility was t on Form applicable p	s placed in service or 3800, Part III, line 4e. part of this amount on	22	- 0025	