

Renewable Electricity Production Credit

OMB No. 1545-1362

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) Kilowatt-hours produced and sold (see instructions)	(b) Rate (see inst.)	(c) Column (a) x Column (b)	
Complete lines 1 and 2 with respect to electricity produced at qualified facilities using:					
1a Wind	1a		\$0.0275		
b Closed-loop biomass	1b		\$0.0275		
c Geothermal	1c		\$0.0275		
d 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		
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