Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► Attach to your tax return.

OMB No. 1545-1362

Attachment Sequence No. 95

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

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

		(a)	(b)	(c)		
	Electricity produced at qualified	Kilowatt-hours produced	Rate	Column (a) x		
	facilities using:	and sold (see instructions)	(\$)	Column (b)		
1a		a	0.025			
b	·	b	0.025			
С	Geothermal 1	С	0.025			
d	Add column (c) of lines 1a through 1c and enter he	re (see instructions)			1d	
2a	Open-loop biomass 2	а	0.012			
b	Reserved for future use 2	b				
С	Landfill gas 2	С	0.012			
d	Trash	d	0.012			
е	Hydropower 2	e	0.012			
f	Marine and hydrokinetic renewables 2		0.012			
g	Add column (c) of lines 2a through 2f and enter here (see instructions)					
3	Add lines 1d and 2g					
4	Phaseout adjustment (see instructions)	<u>\$</u>		x	4	
5	Subtract line 4 from line 3				5	
	Refined coal produced at a qualified refined coal production facility					
6	Tons produced and sold (see instructions)			x \$7.173	6	
7	Phaseout adjustment (see instructions) \$ x				7	
8	Subtract line 7 from line 6				8	
9	Reserved for future use				9	
10	Reserved for future use					
11	Credit before reduction. Add lines 5 and 8					
	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 (see instructions)					
13	Total of additions to the capital account for the project for this and all prior tax years					
14	Divide line 12 by line 13. Show as a decimal carried to at least 4 places					
15	Multiply line 11 by the smaller of 1/2 or line 14					
16	Subtract line 15 from line 11					
17a					17a	
b						
C	Enter the amount from line 16 applicable to wind facilities the construction of which began during 2018				17c	
d	Multiply line 17c by 40% (0.40)					
e					17e	
1	Multiply line 17e by 60% (0.60)				17f	
g 40					17g	
18	S .	nroduction and different partner			18	
19	Renewable electricity, refined coal, and Indian coal	•	•		10	
20	S corporations, cooperatives, estates, and trusts (s	,			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 refin				20	
24	of this amount on Form 3800, Part III, line 1f (see in	,		trustiana)	20	
21 22	Amount allocated to patrons of the cooperative or be Cooperatives, estates, and trusts, subtract line 21 fr			uuctions)	21	
	produced during the 4-year period beginning on the			Indian		
	coal produced, report the applicable part of this am	ount on Form 3800, Part III, lir	ne 4e. For a	ll other		
	production of electricity or refined coal, report the a				22	
	Part III, line 1f			· · · · · · · · · · · · · · · · · · ·	22	