Form **8835**

Department of the Treasury Internal Revenue Service

Renewable Electricity, Refined Coal, and Indian Coal Production Credit

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-1362

2010
Attachment
Sequence No. 95

Name(s) shown on return

Sequence N

Identifying number

Electricity produced at Qualified Facilities Placed in Service Prior to October 23, 2004	Dowl	Floorisity Dynamics of at C		ind Facilities Discord in	n Camilaa	Duian ta Oataba	. 00. 004	0.4	
Reduction for government grants, subsidized financing, and other credits: 1 Total of government grants, subsidized financing, and other credits: 2 Total of government grants, subsidized financing, and any federal tax credits allowed for the project for this and all prior tax years 5 3 Total of additions to the capital account for the project for this and all prior tax years 5 5 Total of additions to the capital account for the project for this and all prior tax years 6 7 Multiply line 3 by line 6 8 Subtract line 7 from line 3 8 9 Part 1 renewable electricity production credit from partnerships. S corporations, cooperatives, estates, and trusts. 9 Part 1 renewable electricity production credit from partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11 12 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) 11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) 12 Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After October 22, 2004 (After October 2, 2005, 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 Kilowath-hours produced facilities using: a Wind b Closed-loop biomass 13a		Electricity Produced at G	uaiii	iled Facilities Placed I	n Service	Prior to Octobe	r 23, 200	J 4	
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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) 5 Total of additions to the capital account for the project for this and all prior tax years (see instructions) 5 Nuttiply line 3 by line 6 7 Nuttiply line 3 by line 6 8 Subtract line 7 from line 3 9 Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts 10 Add lines 8 and 9, Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Sendedule K; all others, report this amount on Form 3800, line 11 11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) 11 Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After August 8, 2005 13 Electricity produced at qualified facilities Placed in Service After August 8, 2005 13 Electricity produced at qualified facilities Placed in Service After August 8, 2005 14 Electricity produced at qualified facilities Placed in Service After August 8, 2005 15 Electricity produced at qualified facilities Placed in Service After August 8, 2005 16 Solar 13d 0.022 17 Electricity produced at qualified facilities Placed in Service After August 8, 2005 18 Electricity produced at qualified facilities Placed in Service After August 8, 2005 19 Electricity produced at qualified facilities Placed in Service After August 8, 2005 10 Electricity produced at qualified facilities Placed in Service After August 8, 2005 11 Electricity produced at qualified facilities Placed in Service After August 8, 2005 12 Electricity produced at qualified facilities Placed in Service After August 8, 2005 13 Electricity produced at qualified facilities Placed in Service After August 8, 2005 14 Electricity produced at a qualified facilities Placed in Service After August 8, 2005 15 Electricity produced at a	3	Credit before reduction. Subtract	ine 2	from line 1			. 3		
and any federal tax orealts allowed for the project for this and all prior tax years (see instructions) .		Reduction for government grant	s, su	bsidized financing, and	other cred	lits:			
5 Total of additions to the capital account for the project for this and all prior tax years 5 6 7 7 8 7 8 7 8 9 9 9 9 9 9 9 9 9	4	Total of government grants, proceeds	of ta	x-exempt government obliga	ations, subs	idized energy financir	ıg,		
6 Divide line 4 by line 5. Show as a decimal carried to at least 4 places 6 7 7 8 8 Subtract line 7 from line 3 8 8 9 Part 1 renewable electricity production credit from partnerships, S. corporations, cooperatives, estates, and trusts 9 9 9 9 9 9 9 9 9		and any federal tax credits allowed for	the p	roject for this and all prior ta	x years (see	instructions)	. 4		
7 Multiply line 3 by line 6 8 Subtract line 7 from line 3 9 Part 1 renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts. 9 Part 1 renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts. 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 1 1 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 his amount on Form 3800, line 1 1 12 Part III Electricity and Refined Coal Produced at Qualified Facilities Placed in Service After August 8, 2005 13 Electricity produced at qualified facilities Placed in Service After August 8, 2005 13 Electricity produced at qualified facilities using: a Wind (a) (b) (c) (a) (c) (a) (c) (a) (a) (a) (a) (a) (a) (a) (a) (a) (a	5	Total of additions to the capital ac	coun	t for the project for this an	d all prior	tax years	. 5		
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9	7	Multiply line 3 by line 6					. 7		
Sestates, and trusts Sestates, 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 11 10 11 11 11 12 12 12	8	Subtract line 7 from line 3					. 8		
Sestates, and trusts Sestates, 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 11 10 11 11 11 12 12 12	9	Part I renewable electricity produ	ction	credit from partnerships	s. S corpoi	rations, cooperative	es.		
report this amount on Schedule K; all others, report this amount on Form 3800, line 1f					-	•]	İ
report this amount on Schedule K; all others, report this amount on Form 3800, line 1f	10	Add lines 8 and 9. Cooperatives, es	states	and trusts, go to line 11:	partnershir	os and S corporation	ns.		
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Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1f T2	11	•		•					
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13 Electricity produced at qualified facilities using:	Part								
Column (a) Column (b) Column (a) Column (b) Col		October 22, 2004 (After (Octo	ber 2, 2008, for Electri	city Prod	luced From Marii	ne and I	Hydrokinetic	
13 Electricity produced at qualified facilities using:		Renewables), and Indian	Coa	al Produced at Facilitie	es Placed	l in Service After	August	8, 2005	
13 Electricity produced at qualified facilities using:				(a)	(b)	(c)			
Activation Act	13	Electricity produced at qualified		Kilowatt-hours produced					
Description 13b 0.022 13b 0.022 13c 13c 0.022 13d 0.		facilities using:		and sold (see instructions)	riato	Column (b)			
C Geothermal 13c 0.022	а	Wind	13a		0.022				
Solar 13d 0.022 13e b	Closed-loop biomass	13b		0.022					
Add column (c) of lines 13a through 13d and enter here	С	Geothermal	13c		0.022				İ
Add column (c) of lines 13a through 13d and enter here	d		13d		0.022				İ
Column (a) Column (a) Column (a) Column (a) Column (a) Column (a) Column (a) Column (b) Rate Column (b) Column (b	e			d and enter here			13e		
Electricity produced at qualified facilities using: Add See instructions Add See Add See Add See Add See Add See Add See Add See Add See Add See See Add See See Add See See Add See See Add See See Add See See Add See See Add See See Add See See Add See See See Add See		(1, 11 11 11 11 11 11		1		(6)			
facilities using: and sold (see instructions) Appen-loop biomass	14	Electricity produced at qualified							
a Open-loop biomass	17				Rate				
b Small irrigation power	2	<u> </u>			0.011	Coldinii (b)			
c Landfill gas 14c 0.011 d Trash 14d 0.011 e Hydropower 14e 0.011 f Marine and hydrokinetic renewables 14f 0.011 g Add column (c) of lines 14a through 14f and enter here 14g 15 Add lines 13e and 14g 15 Phaseout adjustment (see instructions) \$ × 16 17 Subtract line 16 from line 15 17 17 Refined coal produced at a qualified refined coal production facility 18 Tons produced and sold (see instructions) \$ \$6.27 18 19 Phaseout adjustment (see instructions) \$ \$6.27 18 19 Subtract line 19 from line 18 20 20 Steel industry fuel produced at a qualified refined coal production facility 21 Barrel-of-oil equivalents produced and sold (see instructions) \$ \$2.87 21 Indian coal produced and sold (see instructions) \$ \$2.20 22 22 Tons produced and sold (see instructions) \$ \$2.20 22 23 Credit before reduction. Add lines 17, 20, 21, and 22 23		·							
d Trash 14d 0.011 e Hydropower 14e 0.011 f Marine and hydrokinetic renewables 14f 0.011 g Add column (c) of lines 14a through 14f and enter here 14g 15 Add lines 13e and 14g 15 16 Phaseout adjustment (see instructions) \$ x 16 17 Subtract line 16 from line 15 17 Refined coal produced at a qualified refined coal production facility 17 18 Tons produced and sold (see instructions) \$ \$6.27 18 19 Phaseout adjustment (see instructions) \$ \$6.27 18 20 Subtract line 19 from line 18 20 Steel industry fuel produced at a qualified refined coal production facility 20 21 Barrel-of-oil equivalents produced and sold (see instructions) \$ \$2.87 21 Indian coal produced and sold (see instructions) \$ \$2.20 22 22 Tons produced and sold (see instructions) \$ \$2.20 22 23 Credit before reduction. Add lines 17, 20, 21, and 22 23									
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g Add column (c) of lines 14a through 14f and enter here	T		1 / f		0.011				
15 Add lines 13e and 14g 15 16 Phaseout adjustment (see instructions) \$ x 16 17 Subtract line 16 from line 15 17 Refined coal produced at a qualified refined coal production facility 17 18 Tons produced and sold (see instructions) \$6.27 18 19 Phaseout adjustment (see instructions) 19 20 Subtract line 19 from line 18 20 Steel industry fuel produced at a qualified refined coal production facility 20 21 Barrel-of-oil equivalents produced and sold (see instructions) \$2.87 21 Indian coal produced at a qualified Indian coal production facility \$2.20 22 22 Credit before reduction. Add lines 17, 20, 21, and 22 23 23	_			i and antau bana			140		
Phaseout adjustment (see instructions)	-								
17 Subtract line 16 from line 15									
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Tons produced and sold (see instructions)	17						. 17		
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21 Barrel-of-oil equivalents produced and sold (see instructions) × \$2.87 Indian coal produced at a qualified Indian coal production facility 22 Tons produced and sold (see instructions)	20		. 20						
Indian coal produced at a qualified Indian coal production facility Tons produced and sold (see instructions)			-	-	ction facil	-			
Tons produced and sold (see instructions)	21	·				× \$2.87	21		
23 Credit before reduction. Add lines 17, 20, 21, and 22									
23 Credit before reduction. Add lines 17, 20, 21, and 22		Tons produced and sold (see instr	uctio	ns)		× \$2.20			
	23	Credit before reduction. Add lines	17, 2	0, 21, and 22			23		

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	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 $1/2$ 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. Partnerships and S corporations, report this amount on Schedule K; all			
	others continue to line 31	30		
31	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from			
	passive activities (see instructions)	31		
32	Subtract line 31 from line 30	32		
33	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a			
	passive activity (see instructions)	33		
34	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010 .	34		
35	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011			
	(see instructions)	35		
36	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; 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			
	29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part			
	of this amount on Form 3800, line 1f	36		
37	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	37		
38	Cooperatives, estates, and trusts. Subtract line 37 from line 36. 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 29e; for all other production of electricity, refined			
	coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f	38	- 0005	

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