



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **8835**Department of the Treasury
Internal Revenue Service**Renewable Electricity Production Credit**Attach to your tax return.
Go to www.irs.gov/Form8835 for instructions and the latest information.

OMB No. 1545-0123

2025
Attachment
Sequence No. **835**

Name(s) shown on return

Identifying number

Part I Information on Qualified Property or Qualified Facility

- 1** If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility: _____
- 2a** Type (wind, closed-loop biomass, geothermal, solar, open-loop biomass, landfill gas, etc.): _____
- 2b** If different than filer, enter (i) owner's name _____
and (ii) owner's TIN: _____
- 3a** Address of the facility (if applicable): _____
- 3b** Coordinates. **(i) Latitude:** . **(ii) Longitude:** .
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 4** Date construction began (MM/DD/YYYY): _____
- 5** Date placed in service (MM/DD/YYYY): _____
- 6** Is this facility an expansion of an existing closed-loop biomass or open-loop biomass facility? ☐ Yes ☐ No
- 7** Reserved for future use.
☐ Yes.
☐ No.
- 8** Does the facility satisfy one of the qualified facility requirements? See instructions.
a ☐ Yes, the facility's maximum net output is less than 1 megawatt (as measured in alternating current).
b ☐ Yes, the facility's construction began before January 29, 2023.
c ☐ Yes, the facility meets the prevailing wage requirements of section 45(b)(7)(A) and the apprenticeship requirements of section 45(b)(8).
d ☐ No, the facility does not meet the qualified facility requirements.
- 9** Does the facility qualify for the domestic content bonus credit?
a ☐ Yes, and section 45(b)(9)(B) is satisfied (10% bonus). Attach the required information. See instructions.
b ☐ No.
- 10** Does the facility qualify for an energy community bonus credit?
a ☐ Yes, and section 45(b)(11)(B) is satisfied (10% bonus). See instructions.
b ☐ No.
c ☐ Not applicable.
- 11** Enter the nameplate capacity direct current (dc) in kW for:
a ☐ Solar energy property facility: _____
b ☐ Not applicable.
- 12** Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW:
a ☐ Solar energy property or facility: _____
b ☐ Wind energy property or facility: _____
c ☐ Other: _____
d ☐ Not applicable.

Part II Renewable Electricity Production

Complete line 1 with respect to electricity produced at a qualified facility using:

	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate (see inst.)*	(c) Column (a) x Column (b)
1a Wind	1a	\$0.006	
b Closed-loop biomass	1b	\$0.006	
c Geothermal	1c	\$0.006	
d Solar	1d	\$0.006	
e Offshore wind facility	1e	\$0.006	
f Open-loop biomass	1f	\$0.003	
g Landfill gas	1g	\$0.003	
h Trash	1h	\$0.003	
i Hydropower	1i	\$0.003**	
j Marine and hydrokinetic renewables	1j	\$0.003**	
2 Add column (c) of lines 1a through 1j and enter here			2
3 Phaseout adjustment (see instructions) \$ x			3
4 Credit before reduction. Subtract line 3 from line 2			4
Credit reduction for tax-exempt bonds			
If you used proceeds of tax-exempt bonds to finance your facility, continue to line 5a; otherwise, enter the amount from line 4 on line 6.			
5a Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103), used to finance the qualified facility, as of the close of the tax year		=	5a
Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year			
b Multiply line 4 by line 5a			5b
c Multiply line 4 by 15% (0.15)			5c
d Enter the smaller of line 5b or line 5c			5d
6 Subtract line 5d from line 4			6
7a Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2017	7a		
b For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7a by 20% (0.20)			7b
c Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2018, 2020, or 2021	7c		
d For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7c by 40% (0.40)			7d
e Enter the amount from line 6 applicable to wind facilities, the construction of which began during 2019	7e		
f For facilities placed in service after 2021, enter -0-; otherwise, multiply line 7e by 60% (0.60)			7f
g Add lines 7b, 7d, and 7f			7g
8 Subtract line 7g from line 6			8
9 Increased credit amount for qualified facilities. Did you check a "Yes" box in Part I, question 8? If so, multiply the amount in Part II, line 8, by 5.0. If not, enter the amount from Part II, line 8			9
10 Domestic content bonus credit. See instructions. If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-			10
11 Energy community bonus credit. See instructions. If you qualify, multiply the amount on line 9 by 10% (0.10). Otherwise, enter -0-			11
12 Add lines 9, 10, and 11			12
13 If you are making an elective payment election under section 6417 for a facility whose construction began in calendar year 2024, and the facility does not conform to section 45(b)(10)(B), or meet an exception under section 45(b)(10)(D), multiply line 12 by 90% (0.90). All others, enter the amount from line 12			13

*See instructions for rates to use for facilities placed in service before 2022.

**\$0.006 for qualified facilities related to hydropower and marine and hydrokinetic renewables placed in service after 2022. See instructions.

Part II Renewable Electricity Production *(continued)*

14	Renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	14	
15	Add lines 13 and 14. Cooperatives, estates, and trusts, go to line 16. Partnerships, and S corporations, stop here and report this amount on Schedule K. All others: For electricity produced during the 4-year period beginning on the date the facility was placed in service, stop here, and report the applicable part of this amount on Form 3800, Part III, line 4e. For all other production of electricity, stop here and report the applicable part of this amount on Form 3800, Part III, line 1f. See instructions	15	
16	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	16	
17	Cooperatives, estates, and trusts, subtract line 16 from line 15. For electricity 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, Part III, line 4e. For all other production of electricity, report the applicable part of this amount on Form 3800, Part III, line 1f	17	