Updates to the 2018 Form 8835 and 2018 Instructions for Form 8835

If you viewed the 2018 Form 8835, or its instructions, before March 9, 2020, please note the following updates that have been made as a result of the Taxpayer Certainty and Disaster Tax Relief Act of 2019.

2018 Form 8835

- On line 6, the refined coal rate was updated to $7.032 per ton.
- On line 10, the Indian coal credit was extended and reinstated with the credit rate of $2.466.

2018 Instructions for Form 8835

- References to the Indian coal credit were reinstated. The credit period for Indian coal produced at a qualified Indian coal facility has been extended to a 15-year period for Indian coal produced at a qualified Indian coal facility placed in service before 2009.
- The election to treat qualified facilities as energy property for the energy investment tax credit (ITC) was extended.