



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** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on 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 generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some 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). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). 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.

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](#).

Advanced Manufacturing Production Credit

OMB No. 1545-0000

Go to www.irs.gov/Form7207 for instructions and the latest information.

Attachment
 Sequence No. **000**

Name (as shown on your income tax return)

Identifying number

Components produced by you in the United States and sold in your trade or business during your tax year to unrelated persons (unless the election under section 45X(a)(3)(B) has been made). See instructions.

Check to indicate whether the election under section 45X(a)(3)(B) has been made for this tax year Yes No

Check to indicate whether eligible components include property produced at a facility taken into account for which a credit under section 48C is being claimed Yes No

(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Number of units produced and sold or, for 2a, 5a, and 7a, sales price or costs	(e) Amount of credit (column (c) x column (d))
---------------------------	-------------	------------------------	---------------------------------------------------------------------------------------	---------------------------------------------------

1 Solar Energy Components

a Thin film photovoltaic cell or crystalline photovoltaic cell	Capacity in direct current watts	\$ 0.04		
b Photovoltaic wafer	Square meter	\$ 12.00		
c Solar grade polysilicon	Kilogram	\$ 3.00		
d Polymeric backsheet	Square meter	\$ 0.40		
e Solar module	Capacity in direct current watts	\$ 0.07		

2 Wind Energy Components

a Related offshore wind vessel	Sales price of vessel	10% (0.10)	\$	
b Blade	Total rated capacity (expressed on a per watt basis) of the completed wind turbine for which such component is designed	\$ 0.02		
c Nacelle		\$ 0.05		
d Tower		\$ 0.03		
e Offshore wind foundation which uses a fixed platform		\$ 0.02		
f Offshore wind foundation which uses a floating platform		\$ 0.04		

3 Torque Tube and Structural Fastener Components

a Torque tube	Kilogram	\$ 0.87		
b Structural fastener	Kilogram	\$ 2.28		

4 Inverter Components

a Central inverter	Capacity expressed on a per alternating current watt basis	\$ 0.0025		
b Utility inverter		\$ 0.015		
c Commercial inverter		\$ 0.02		
d Residential inverter		\$ 0.065		
e Microinverter or distributed wind inverter		\$ 0.11		

5 Electrode Active Materials

a Electrode active materials	Costs incurred by taxpayer with respect to the production of electrode active materials	10% (0.10)	\$	
-----------------------------------------------	-----------------------------------------------------------------------------------------	------------	----	--

(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Number of units produced and sold or, for 2a, 5a, and 7a, sales price or costs	(e) Amount of credit (column (c) x column (d))
---------------------------	-------------	------------------------	---------------------------------------------------------------------------------------	---------------------------------------------------

6 Battery Components

a Battery cell	Capacity expressed on a kilowatt-hour basis	\$ 35.00		
b Battery module which uses battery cells	(limitations apply; see instructions)	\$ 10.00		
c Battery module which does not use battery cells		\$ 45.00		

7 Critical Minerals

a Applicable critical minerals	Costs incurred by taxpayer with respect to the production of such minerals	10% (0.10)	\$	
-------------------------------------------------	----------------------------------------------------------------------------	------------	----	--

8 Advanced Manufacturing Production Credit From Other Entities

Advanced manufacturing production credit from partnerships, S corporations, estates, and trusts	8
-----------------------------------------------------------------------------------------------------------	----------

9 Advanced Manufacturing Production Credit

a Add amounts in column (e), lines 1 through 8. Estates and trusts, go to line 9b. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1b	9a
b Amount allocated to beneficiaries of the estate or trust (see instructions)	9b
c Estates and trusts, subtract line 9b from line 9a. Report this amount on Form 3800, Part III, line 1b	9c