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# Instructions for Form 7207

(Rev. January 2024)



Department of the Treasury  
Internal Revenue Service

## Advanced Manufacturing Production Credit

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 7207 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form7207](https://www.irs.gov/Form7207).

### Reminders

The Inflation Reduction Act of 2022 enacted section 45X, advanced manufacturing production credit. Form 7207 is used to claim this credit for eligible components produced and sold after 2022 to unrelated persons.

For more information, see section 45X and [Notice 2022-47](#).

## General Instructions

### Purpose of Form

Form 7207 is used to claim the advanced manufacturing production credit under section 45X for eligible components produced by the taxpayer within the United States (including U.S. territories) and sold during the tax year in the taxpayer's trade or business to unrelated persons.

File a separate Form 7207 for each facility operated to produce and sell eligible components. This also applies to partnerships, S corporations, estates, and trusts that produce eligible components. Partners, S corporation shareholders, and beneficiaries of estates and trusts are generally not required to file Form 7207 if their only source for the credit is the pass-through entity. Instead, they can report this credit directly on Form 3800, General Business Credits. If the partner, S corporation shareholder, or beneficiary is, itself, a pass-through entity, see [Line 7](#) below.

### Inflation Reduction Act of 2022

The Inflation Reduction Act of 2022 (IRA 2022) enacted several new credits, including the advanced manufacturing production credit, reported on Form 7207. IRA 2022 allows the advanced manufacturing production credit to be treated as payment of federal income tax, or in the case of partnerships or S corporations, to allow payments in the amount of the credits. IRA 2022 also allows applicable entities and electing taxpayers to transfer the advanced manufacturing production credit. Applicable entities eligible to make these payment and transfer elections under IRA 2022 include state and local governments, Indian tribal governments, Alaska Native Corporations, the Tennessee Valley Authority, and rural electric cooperatives. Other taxpayers may elect to be treated as applicable entities for purposes of the advanced manufacturing credit, and may make the elective payment and transfer of credit elections.

### Pre-Filing Registration Requirements and Additional Information Under Section 6417 and Section 6418

Applicable entities and electing taxpayers are required to use the pre-filing registration process to register as intending to make the elective payment election under section 6417 and/or the transfer election under section 6418. Applicable entities and electing taxpayers must complete the pre-filing registration process electronically through the [link IRS electronic portal] in accordance with the instructions provided there. An applicable entity or electing taxpayer must provide the specific information required as part of the pre-filing registration process. Information required for this process includes data about the applicable entity or electing taxpayer, a list of all credits it intends to claim, and a list of each relevant facility. See the information at [link IRS electronic portal] for more information. If the election will be made by a member of a consolidated group, the member must complete the pre-filing registration process. A registration number for each facility at which it produces eligible components must be obtained prior to making an elective payment election or transfer election.

**Note.** Completion of the pre-filing registration requirements and receipt of a registration number does not, by itself, mean that the applicable entity or electing taxpayer will receive a payment for the advanced manufacturing production credit.

Although the election under section 6417 or section 6418 is valid for the year of the election and the 4 succeeding years, a registration number is valid only for the tax year for which it was obtained. It must be renewed if an elective payment election is sought in a subsequent year. Changes with respect to one or more credit facilities, including changes in ownership, require the applicable entity or electing taxpayer to file an amended registration to reflect the new facts.

For more information, see the Instructions for Form 3800 and Temporary Regulations 1.6417-5T.

### Elective Payment Election Under Section 6417 for Advanced Manufacturing Production Credit

**Tax-exempt entities.** Tax-exempt entities that do not ordinarily file income tax returns must use Forms 7207, 3800, and 990-T to report and claim the advanced manufacturing production credit. If you are a tax-exempt entity with unrelated business taxable income (UBTI), as defined in section 512, related to the facility or property for which you made a section 6417 election, you must first determine whether your advanced manufacturing production credit may be allowed against the tax on UBTI for the tax year. Your net elective payment amount is your advanced manufacturing production credit for your facility, less any amount allowed against taxes under section 38.

See *Credit Ordering Rule* in the Instructions for Form 3800.

Complete Form 7207 and enter your elective payment election amount in column (e) (non-passive credits) on line 1b of Part III of Form 3800. Complete the rest of line 1b according to the Instructions for Form 3800. The amount in column (j) of line 1b of Part III, Form 3800, is the net amount of elective payment election. Enter this amount in Part III, line 6g, of Form 990-T.

#### **Partnerships, S corporations, estates, and trusts.**

Partnerships, S corporations, estates, and trusts that are claiming the advanced manufacturing production credit and making the elective payment election must file Forms 7207, 3800, and 1065 or 1120-S or 1041.

Complete Form 7207 and enter your elective payment election amount in column (e) (non-passive credits) on line 1b of Part III of Form 3800. Complete the rest of line 1b according to the Instructions for Form 3800. The amount in column (j) of line 1b of Part III, Form 3800, is the net amount of elective payment election to be allocated as cash to the partnership's partners on Schedule K-1 (Form 1065), line 13b, tax-exempt income; or to S corporation shareholders on Schedule K-1 (Form 1120-S), line 10, code H, other; or to beneficiaries on Schedule K-1 (Form 1041), line 13, code D.

**Note.** Amounts received by a pass-through entity as payments in consideration for transfers of credits are reported to the partners, shareholders, or beneficiaries as tax-exempt income on these same lines of Schedules K and K-1.

#### **Election To Transfer Advanced Manufacturing Production Credit Under Section 6418**

If you are an applicable entity or eligible taxpayer (including partnerships and S corporations), you may elect to transfer the advanced manufacturing production credit (or portion of the credit) under section 6418. Follow the instructions above for the elective payment election but, additionally, enter as a negative figure in column (g) of Part III of Form 3800 the amount you are transferring to other entities. Use the Instructions for Form 3800 to complete the rest of line 1b of Part III of Form 3800.

For more information, see Elective Pay and Transferability on [IRS.gov/ElectivePay](https://www.irs.gov/ElectivePay).

#### **Special Rules**

**Qualified sales.** Sales of eligible components qualify under section 45X only with respect to eligible components, the production of which is within the United States or territories, including continental shelf areas described in sections 638(1) and 638(2).

A person is treated as having sold an eligible component to an unrelated person if such component is integrated, incorporated, or assembled into another eligible component that is sold to an unrelated person.

For purposes of the advanced manufacturing production credit, section 45X(d)(1) provides that persons are treated as related to each other if such persons would be treated as a single employer under the regulations

prescribed under the common control rules of section 52(b).

For the latest information concerning qualified sales and related person rules, see [IRS.gov/Form7207](https://www.irs.gov/Form7207).

**Phase out.** The credit for advanced manufacturing production will phase out for eligible components sold after 2029, except applicable critical minerals. For phase-out years, the credit amount is equal to the product of the amount determined in lines 1 through 6 of Form 7207 multiplied by the following phase-out percentages.

Tax year sold	Phase-out percentages
Sold during calendar year 2030	75%
Sold during calendar year 2031	50%
Sold during calendar year 2032	25%
Sold after December 31, 2032	0%

## **Specific Instructions**

### **Part I—Facility Information**

**Line 1.** If applicable, enter your pre-filing registration number for the facility that you received from the IRS as a condition of, and prior to, making an election under section 6417 or section 6418.



*The credit amount figured in Part II of each Form 7207 must match the amount shown for the particular registration number reported on line 1b of Part III or Part V of Form 3800. See the Instructions for Form 3800.*

**Line 3.** Enter the address of the facility and a detailed technical description of the facility in which the eligible components that are sold to unrelated persons are produced.

**Line 4.** Enter the coordinates of the facility.

**Line 5.** Check to indicate if you made an election under section 45X(a)(3)(B) to have a sale of components to a related person be deemed to have been made to an unrelated person. See [Special Rules](#) concerning qualified sales and related person rules.

**Line 6.** You can't claim the advanced manufacturing production credit for eligible components produced using any property that is part of a facility for which a credit under section 48C was previously taken after August 16, 2022.

If you check "Yes" on line 6, you must maintain sufficient records to show compliance with both section 48C and section 45X.

### **Part II—Eligible Components**

**Eligible component.** Eligible components are certain solar energy components, wind energy components, inverters, qualifying battery components, and applicable critical minerals.

**Line 1. Solar energy eligible components are the following.**

• **Line 1a. Photovoltaic cell** is the smallest semiconductor element of a solar module which performs the immediate conversion of light into electricity.

• **Line 1b. Photovoltaic wafer** is a thin slice, sheet, or layer of semiconductor material of at least 240 square centimeters produced by a single manufacturer either directly from molten or evaporated solar grade polysilicon or deposition of solar grade thin film semiconductor photon absorber layer, or through formation of an ingot from molten polysilicon and subsequent slicing, and which comprises the substrate or absorber layer of one or more photovoltaic cells.

• **Line 1c. Polymeric backsheet** is a sheet on the back of a solar module which acts as an electric insulator and protects the inner components of such module from the surrounding environment.

• **Line 1d. Solar grade polysilicon** is a silicon which is suitable for use in photovoltaic manufacturing, and purified to a minimum purity of 99.999999% silicon by mass.

• **Line 1e. Solar module** is the connection and lamination of photovoltaic cells into an environmentally protected final assembly which is suitable to generate electricity when exposed to sunlight, and ready for installation without an additional manufacturing process.

• **Line 1f. Torque tube** means a structural steel support element (including longitudinal purlins) which is part of a solar tracker, is of any cross-sectional shape, may be assembled from individually manufactured segments, spans longitudinally between foundation posts, supports solar panels and is connected to a mounting attachment for solar panels (with or without separate module interface rails), and is rotated by means of a drive system. Solar tracker means a mechanical system that moves solar modules according to the position of the sun and to increase energy output.

• **Line 1g. Structural fastener** means a component which is used to connect the mechanical and drive system components of a solar tracker to the foundation of such solar tracker, to connect torque tubes to drive assemblies, or to connect segments of torque tubes to one another. Solar tracker means a mechanical system that moves solar modules according to the position on the sun and to increase energy output.

**Column (d) for lines 1a and 1e.** Aggregate capacity is determined by multiplying the number of eligible components sold during the tax year (thin film photovoltaic cells, crystalline photovoltaic cells or solar modules, lines 1a or 1e) by the wattage capacity of each respective component.

For example, if you produced and sold 500 100-watt thin film photovoltaic cells ( $500 \times 100 = 50,000$ ) and 1,500 200-watt crystalline photovoltaic cells ( $1,500 \times 200 = 300,000$ ), the reportable aggregate capacity in line 1, column (d), is 350,000 ( $50,000 + 300,000$ ).

The line 1e column (d) aggregate capacity is calculated in a similar manner. If you sold 300 100-watt solar modules ( $300 \times 100 = 30,000$ ) and 400 200-watt solar modules ( $400 \times 200 = 80,000$ ), the aggregate capacity on line 1e, column (d), is 110,000 ( $30,000 + 80,000$ ).

Enter on lines 1b, 1c, 1d, 1f, and 1g, the number of solar energy component units sold, as specified in column (b) units of measurement.

**Line 2. Wind energy components are the following.**

• **Line 2a. Related offshore wind vessel** is any vessel which is purpose-built or retrofitted for purposes of the development, transport, installation, operation, or maintenance of offshore wind energy components.

Complete Part III, lines 1–49, with sales prices for any eligible offshore wind vessels produced and sold. Enter the total from Part III on line 2a, column (d).

• **Line 2b. Blade** means an airfoil-shaped blade which is responsible for converting wind energy to low-speed rotational energy.

• **Line 2c. Nacelle** is the assembly of the drivetrain and other tower-top components of a wind turbine (with the exception of the blades and the hub) within their cover housing.

• **Line 2d. Tower** is a tubular or lattice structure which supports the nacelle and rotor of a wind turbine.

• **Line 2e and 2f. Offshore wind foundation** is the component (including transition piece) which secures an offshore wind tower and any above-water turbine components to the seafloor using fixed platforms such as offshore wind monopiles, jackets, or gravity-based foundations, or floating platforms and associated mooring systems.

**Column (d) for lines 2b–2f.** Aggregate capacity is determined by multiplying the number of eligible components produced and sold during the tax year by the rated capacity of each wind turbine for which the component was produced.

For example, if you produced and sold 3 blades for a 6-million-watt wind turbine and 3 blades were sold for a 10-million-watt wind turbine, the aggregate capacity is 48 million ( $3 \times 6$  million), plus ( $3 \times 10$  million). Enter 48,000,000 on line 2b, column (d).

**Line 3. Inverter eligible components are the following.**

• **Inverter** means an end product which is suitable to convert direct current electricity from one or more solar modules or certified distributed wind energy systems into alternating current electricity.

• **Line 3a. Central inverter** means an inverter which is suitable for large utility-scale systems and has a capacity which is greater than 1,000 kilowatts (expressed on a per alternating current watt basis).

• **Line 3b. Utility inverter** means an inverter which is suitable for commercial or utility-scale systems, has a rated output of not less than 600 volt three-phase power, and has a capacity greater than 125 kilowatts and not greater than 1,000 kilowatts (expressed on a per alternating current watt basis).

• **Line 3c. Commercial inverter** means an inverter which is suitable for commercial or utility-scale applications, has a rated output of 208, 480, 600, or 800 volt three-phase power, and has a capacity which is not less than 20 kilowatts and not greater than 125 kilowatts (expressed on a per alternating current watt basis).

• **Line 3d. Residential inverter** means an inverter which is suitable for a residence, has a rated output of 120 or 240 volt single-phase power, and has a capacity which is not greater than 20 kilowatts (expressed on a per alternating current watt basis).

• **Line e. Microinverter** means an inverter which is suitable to connect with one solar module, has a rated output of 120 or 240 volt single-phase power, or 208 or

480 volt three-phase power, and has a capacity which is not greater than 650 watts (expressed on a per alternating current watt basis).

• **Line 3f. Distributed wind inverter** means an inverter which is used in a residential or non-residential system which utilizes one or more certified distributed wind energy systems, and has a rated output of not greater than 150 kilowatts. A “certified distributed wind energy system” is certified by an accredited certification agency to meet standard 9.1-2009 of the American Wind Energy Association (including any subsequent revisions to or modifications of such standard which have been approved by the American National Standards Institute).

**Column (d) for lines 3a–3f.** The inverter component aggregate capacity is determined by multiplying the number of eligible components sold by the capacity of each component (expressed on a per alternating current watt basis).

For example, you produce and sell 50 central inverters and each central inverter’s capacity in watts (AC) is 1,000. In addition, you produce and sell 100 central inverters and each of those central inverter’s capacity in watts (AC) is 2,500. Multiply 50 x 1,000 (50,000) and 100 x 2,500 (250,000) to determine total aggregate capacity of 300,000 (50,000 + 250,000) for line 3a, column (d).

**Line 4. Electrode active material** means cathode materials, anode materials, anode foils, and electrochemically active materials including solvents, additives, and electrolyte salts that contribute to the electrochemical processes necessary for energy storage.

Enter on line 4a, in column (d), the costs incurred for electrode active materials sold.

**Line 5. Battery eligible components are the following.**

• **Line 5a. Battery cell** means an electrochemical cell comprised of one or more positive electrodes and one or more negative electrodes, with an energy density of not less than 100 watt-hours per liter, and capable of storing at least 12 watt-hours of energy with a capacity-to-power ratio not exceeding 100:1.

• **Lines 5b and 5c. Battery module** means a module (a) in the case of a module using battery cells, with two or more battery cells which are configured electrically, in series or parallel, to create voltage or current, as appropriate, to a specified end use; or (b) with no battery cells. To be eligible, either type of battery module must have an aggregate capacity of not less than 7 kilowatt-hours (or, in the case of a module for a hydrogen fuel cell vehicle, not less than 1 kilowatt-hour) with a capacity-to-power ratio not exceeding 100:1.

**Column (d) for lines 5a–5c.** The aggregate capacity of eligible battery components is determined by multiplying the number of eligible components produced and sold by the capacity of each component expressed on a kilowatt-hour basis.

For example, you produce and sell 50 battery cells and each battery cell has a capacity of 12 kilowatt-hours. In addition, you produce and sell 100 battery cells and each of those battery cells has a capacity of 15 kilowatt-hours. Multiply 50 x 12 (600) and 100 x 15 (1,500) to determine total aggregate capacity of 2,100 kilowatt-hours for line 5a, column (d).

**Line 6. Critical minerals are the following.**

**Capacity-to-power ratio** means, with respect to a battery cell or battery module, the ratio of the capacity of the cell or module to the maximum discharge amount of cell or module.

• **Aluminum** which is converted from bauxite to a minimum purity of 99% alumina by mass, or purified to a minimum purity of 99.9% aluminum by mass.

• **Antimony** which is converted to antimony trisulfide concentrate with a minimum purity of 90% antimony trisulfide by mass, or purified to a minimum purity of 99.65% antimony by mass.

• **Barite** which is barium sulfate purified to a minimum purity of 80% barite by mass.

• **Beryllium** which is converted to copper-beryllium master alloy, or purified to a minimum purity of 99% beryllium by mass.

• **Cerium** which is converted to cerium oxide which is purified to a minimum purity of 99.9% cerium oxide by mass, or purified to a minimum purity of 99% cerium by mass.

• **Cesium** which is converted to cesium formate or cesium carbonate, or purified to a minimum purity of 99% cesium by mass.

• **Chromium** which is converted to ferrochromium consisting of not less than 60% chromium by mass, or purified to a minimum purity of 99% chromium by mass.

• **Cobalt** which is converted to cobalt sulfate, or purified to a minimum purity of 99.6% cobalt by mass.

• **Dysprosium** which is converted to not less than 99% pure dysprosium iron alloy by mass, or purified to a minimum purity of 99% dysprosium by mass.

• **Europium** which is converted to europium oxide which is purified to a minimum purity of 99.9% europium oxide by mass, or purified to a minimum purity of 99% by mass.

• **Fluorspar** which is converted to fluorspar which is purified to a minimum purity of 97% calcium fluoride by mass, or purified to a minimum purity of 99% fluorspar by mass.

• **Gadolinium** which is converted to gadolinium oxide which is purified to a minimum purity of 99.9% gadolinium oxide by mass, or purified to a minimum purity of 99% gadolinium by mass.

• **Germanium** which is converted to germanium tetrachloride, or purified to a minimum purity of 99.99% germanium by mass.

• **Graphite** which is purified to a minimum purity of 99.9% graphitic carbon by mass.

• **Indium** (1) which is converted to (a) indium tin oxide, or (b) indium oxide which is purified to a minimum purity of 99.9% indium oxide by mass, or (2) which is purified to a minimum purity of 99% indium by mass.

• **Lithium** which is converted to lithium carbonate or lithium hydroxide, or purified to a minimum purity of 99.9% lithium by mass.

• **Manganese** which is converted to manganese sulphate, or purified to a minimum purity of 99.7% manganese by mass.

• **Neodymium** which is converted to neodymium-praseodymium oxide which is purified to a minimum purity of 99% neodymium-praseodymium oxide by mass, converted to neodymium oxide which is purified to a minimum purity of 99.5% neodymium oxide by mass,



or purified to a minimum purity of 99.9% neodymium by mass.

- **Nickel** which is converted to nickel sulphate, or purified to a minimum purity of 99% nickel by mass.
- **Niobium** which is converted to ferroniobium, or purified to a minimum purity of 99% niobium by mass.
- **Tellurium** which is converted to cadmium telluride, or purified to a minimum purity of 99% tellurium by mass.
- **Tin** which is purified to low alpha emitting tin which has a purity of greater than 99.99% by mass, and possesses an alpha emission rate of not greater than 0.01 counts per hour per centimeter square.
- **Tungsten** which is converted to ammonium paratungstate or ferrotungsten.
- **Vanadium** which is converted to ferrovandium or vanadium pentoxide.
- **Yttrium** which is converted to yttrium oxide which is purified to a minimum purity of 99.999% yttrium oxide by mass, or purified to a minimum purity of 99.9% yttrium by mass.

**Other Minerals**

Any of the following minerals, provided that such mineral is purified to a minimum purity of 99% by mass:			
Arsenic	Lanthanum	Rubidium	Titanium
Bismuth	Lutetium	Ruthenium	Ytterbium
Erbium	Magnesium	Samarium	Zinc
Gallium	Palladium	Scandium	Zirconium
Hafnium	Platinum	Tantalum	
Holmium	Praseodymium	Terbium	
Iridium	Rhodium	Thulium	

Complete Part IV and enter total costs for the applicable critical elements from Part IV, line 74, on line 6a, column (d).

**Line 7.** Generally, partners, S corporation shareholders, and beneficiaries of trusts and estates do not need to file Form 7207. They enter the amount of the credit allocated to them on Schedule K-1 (Form 1065 or Form 1120-S or Form 1041) on line 1b of Part III of Form 3800.

However, if the partner, S corporation shareholder, or beneficiary is, itself, a pass-through entity, it must complete Part I of a Form 7207. Enter "credit from partnership, S corporation, estate, or trust" (as applicable) on line 3 of Part I. On Part II, skip lines 1 through 6. Enter on line 7 of Part II the advanced manufacturing production credit allocated to you from the pass-through entity on Schedule K-1 (Form 1065 or Form 1120-S or Form 1041).

Then allocate the amount of the credit to your partners, S corporation shareholders, or beneficiaries.

**Line 8a.** Report the amount on the applicable line of Form 3800, Part III, Line 1b.

If you are making an elective payment election or a transfer election, see [Inflation Reduction Act of 2022](#), earlier.

**Line 8b.** Allocate the credit on line 8a, column (e), between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 8b, column (e). If the estate or trust is subject to the passive activity rules, complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual and business taxpayers filing this form is approved under OMB control number 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their individual and business income tax return. The estimated burden for all other taxpayers who file this form is shown below.

<b>Recordkeeping</b> . . . . .	2 hr., 52 min.
<b>Learning about the law or the form</b> . . . . .	0 hr., 50 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	0 hr., 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.