

Paperwork Reduction Act Notice: The information collected will be used by the Internal Revenue Service and Department of Energy to ensure compliance with Foreign Entity of Concern requirements for tax credit eligibility. The obligation to respond to this collection is required to obtain this government service as authorized by 26 USC 30D. 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. The estimated burden associated with this collection of information is 25 hours up to 100 hours per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the FEOCguidance@hq.doe.gov.

Revenue Procedure 2023-38 Section 5 requires Submission Requirements for 30D FEOC Compliance

To determine compliance with Foreign Entity of Concern (FEOC) requirements, Qualified Manufacturers (QMs) will be asked to submit a compliance report to IRS and DOE for review. That compliance report will consist of the following documents:

- (1) Written report on all critical mineral and battery component suppliers for eligible vehicles, including an assessment of the FEOC status of each supplier and supporting documentation.
- (2) Data sheet detailing critical mineral and battery component mass and quantity from each procurement chain.
- (3) An attestation that the information submitted is true and correct to the best of the knowledge of the qualified manufacturer's representative.

To reduce the burden on QM, DOE will provide a template for each of these items. Should DOE determine there is insufficient information for DOE and IRS to make a compliance determination, it may ask the QM to provide more detail and resubmit these reports.

The written report template will include:

- A description of measures taken to exercise due diligence and the approach taken to determine compliance with the FEOC requirements.
- A list of all battery component manufacturers and assemblers, and documentation appropriately reliable and sufficient to determine whether these entities are foreign entities of concern pursuant to DOE guidance, including:
 - Ownership and control, as represented by equity interests, board seats, and voting rights, based on public and non-public (if applicable) information.
 - Place of incorporation, principal place of business, individual operating facilities for relevant materials and components production, and relevant activities, based on permits and facility information.
 - Excerpts from licenses and contracts with FEOCs, if applicable, to demonstrate lack of effective control.
 - Attestations from suppliers stating accuracy of the information (if applicable).
- A list of all critical mineral extractors, processors, and recyclers, and documentation appropriately reliable and sufficient to determine whether these entities are foreign entities of concern pursuant to DOE guidance, including:

- Ownership and control, as represented by equity interests, board seats, and voting rights, based on public and non-public (if applicable) information.
- Place of incorporation, principal place of business, individual operating facilities for relevant materials and components production, and relevant activities, based on permits and facility information.
- Excerpts from licenses and contracts with FEOCs, if applicable, to demonstrate lack of effective control.
- A description of the specific steps that the qualified manufacturer will take or reasonably anticipates taking to determine that battery cells and batteries are FEOC-compliant.
- Attestations from suppliers stating accuracy of the information (if applicable).
- Proof of mass or quantity for each supplier, including invoices and/or contract related to battery components and applicable critical minerals contained in the batteries of new clean vehicles that are included in the data sheet.
- If the qualified manufacturer is relying on the transition rule for non-traceable battery materials (as provided in the clean vehicle regulations), a report demonstrating how the qualified manufacturer will comply with the excluded entity restrictions once the transition rule is no longer in effect.
- If available, independent analysis or audit, including identification of the auditor or analyst and the auditor or analyst's expertise for performing such analysis.

The data template will include:

- **A compliant battery ledger** consisting of a list of the batteries and associated battery components and materials used by the qualified manufacturer.
 - A serial number or other system must be used to track components to batteries.
- **A battery component list** consisting of battery component procurement chains and associated quantities.
 - Each procurement chain must indicate compliance with the FEOC requirements, consistent with the documentation provided in the written report.
- **A critical minerals list** consisting of applicable critical mineral procurement chains and associated masses.
 - Each procurement chain must indicate compliance with the FEOC requirements, consistent with the documentation provided in the written report.

The attestation form will include:

- An attestation that the information submitted is true and correct to the best of the knowledge of the qualified manufacturer's representative.
- An attestation that the qualified manufacturer has exercised due diligence to determine that the batteries, battery cells, battery components, and applicable critical minerals, as well as associated constituent materials, relating to the vehicles are FEOC-compliant.
- An attestation that if any material changes occur with respect to any information provided in this report, the qualified manufacturer will report this information to the DOE.