



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 pubs for filing. 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](#).

Clean Electricity Production Credit

Attach to your tax return.

Go to **www.irs.gov/Form7211** for instructions and the latest information.

Identifying number

Part I Information on Qualified Facility

- 1** If making an elective payment election or transfer election, enter the IRS-issued registration number of the facility: _____
- 2a** If different than filer, enter the (i) owner's name _____ and (ii) owner's TIN _____.
- b** Address and description of the facility: _____
- c** 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.
- 3** Date construction began (MM/DD/YYYY): _____
- 4** Date placed in service (MM/DD/YYYY): _____
- 5** If you petitioned for a provisional emissions rate (PER), check the applicable box below:
 (i) An emissions value was received from the Department of Energy (DOE).
 (ii) A designated Lifecycle Analysis (LCA) model was used to recommend an emissions value.
- 6** Enter the DOE control number, if applicable: _____
- 7** Does the facility qualify to claim the credit at the alternative amount? 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.
- 8** Does the facility qualify for an energy community bonus credit?
 Yes, the facility qualifies for the energy community bonus credit under section 45Y(g)(7).
 No.
- 9** Does the facility qualify for the domestic content bonus credit?
 Yes, the facility qualifies for the domestic content bonus credit under section 45Y(g)(11).
 No.

Part II Clean Electricity Production

The rate you enter in (b) will depend on how you answered Part I, question 7, and the calendar year in which you sold, consumed, or stored the kWh of qualified clean electricity. See instructions for information on calculating the rate.

| | (a) Kilowatt-hours of qualified clean electricity | (b) Applicable amount | (c) Column (a) x Column (b) |
|--|--|--------------------------|--------------------------------|
| 1 Calendar year: _____ | 1 | | |
| 2 Calendar year: _____ | 2 | | |
| 3 Enter the total amount of lines 1(c) and 2(c). See instructions | | 3 | |
| 4 Reserved for future use | | 4 | |
| 5a Energy community bonus credit. See instructions. If you qualify, multiply the amount on line 3 by 10% (0.10). Otherwise, enter -0- | | 5a | |
| b Add lines 3 and 5a | | 5b | |

For Paperwork Reduction Act Notice, see the separate instructions.

Part II Clean Electricity Production (continued)

Credit Reduction for Tax-Exempt Bonds

If you used proceeds of tax-exempt bonds to finance your facility, continue to line 6a; otherwise, enter the amount from line 5b on line 7.

| | |
|--|------------------|
| <p>6a 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</p> | <p>6a</p> |
| <p>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</p> | |
| <p>b Multiply line 5b by line 6a</p> | <p>6b</p> |
| <p>c Multiply line 5b by 15% (0.15)</p> | <p>6c</p> |
| <p>d Enter the smaller of line 6b or line 6c</p> | <p>6d</p> |
| <p>7 Subtract line 6d from line 5b</p> | <p>7</p> |
| <p>8a Domestic content bonus credit. If you qualify, multiply the amount on line 7 by 10% (0.10). Otherwise, enter -0-. See instructions for reductions you may need to make when calculating this credit</p> | <p>8a</p> |
| <p>b Add lines 7 and 8a</p> | <p>8b</p> |
| <p>9 Phase-out for elective payment. If you are making an elective payment election under section 6417, for a facility whose construction began in 2024 and the facility does not conform to section 45Y(g)(12)(B)(i) or meet the exception under section 45Y(g)(12)(B)(ii), multiply line 8b by 90% (0.90). If you are making an elective payment election, for a facility whose construction began in 2025 and the facility does not conform to section 45Y(g)(12)(B)(i) or meet the exception under section 45Y(g)(12)(B)(ii), multiply line 8b by 85% (0.85). All others, enter the amount from line 8b</p> | <p>9</p> |
| <p>10 Clean electricity production credit from partnerships and S corporations, cooperatives, estates, and trusts (see instructions)</p> | <p>10</p> |
| <p>11 Add lines 9 and 10. Cooperatives, estates, and trusts, go to line 12. Partnerships, and S corporations not electing transfer, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1gg</p> | <p>11</p> |
| <p>12 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)</p> | <p>12</p> |
| <p>13 Cooperatives, estates, and trusts, subtract line 12 from line 11. Report this amount on Form 3800, Part III, line 1gg</p> | <p>13</p> |