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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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.

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7218

(December 2024)

Department of the Treasury Internal Revenue Service

Clean Fuel Production Credit

Attach to your tax return.

Go to www.irs.gov/Form7218 for instructions and the latest information.

OMB No. 1545-XXXX

Attachment Sequence No. **218**

Name(s) shown on return

Facility and Other Information (see instructions)

taken	on: The facility must be a qualified facility under section 45Z(d)(4). Your eligibility to claim this credit is recredits for this facility related to section 45V, section 46 (to the extent such credit is attributable to a section 45Q. See instructions.									
1	If making an elective payment election or transfer election, enter the IRS-issued registration number for the facility:									
2a	Description of facility:									
b	ifferent than filer, enter (i) owner's name: and (ii) owner's TIN:									
С	Address of the facility (if applicable):									
d	Coordinates. (i) Latitude:	inus) sign in the first box.								
3	Date construction began (MM/DD/YYYY):									
4	Date placed in service (MM/DD/YYYY):									
5a	Enter the producer registration number:									
b	Date of registration approval for activity letter "CA" and/or "CN":	_								
6	Check this box if you are using provisional emissions rate(s) (PER) to determine your amount of credit									
7 a b	Does the facility satisfy IRC 45Z(f)(6) prevailing wage requirements and IRC 45Z(f)(7) apprenticeship red Yes. No.	quirements?								
Par	Clean Aviation and Non-Aviation Transportation Fuel Production Credit									
1	Enter the amount from Part III, line 25(h)	1								
2	Clean fuel production credit from partnerships, S corporations, cooperatives, estates, and trusts .	2								
3	Add lines 1 and 2. Cooperatives, estates, and trusts, go to line 4. Partnerships and S corporations not electing transfer, stop here and report on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1q. See instructions	3								
4	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust	4								
5	Cooperatives, estates, and trusts, subtract line 4 from line 3. Report this amount on Form 3800, Part									

	(a) Type of fuel	(b) Type of feedstock	(c) Calendar year sold	(d) Emissions Rate or PER Value	(e) Subtract (d) from 50 kg of CO _{2e}	(f) Gallons or gallon equivalents	(g) Inflation-adjusted applicable amount for	(h) Multiply columns
		ΔN		in kg of CO _{2e} per mmBTU	per mmBTU and divide the result by 50 kg of CO _{2e} per mmBTU	US	fuel sold	(e) x (f) x (g)
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