

Note: The draft you are looking for begins on the next page.

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

	<b>(a)</b> 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 <sub>2e</sub>	(f) Gallons or gallon equivalents	(g) Inflation-adjusted applicable amount for	<b>(h)</b> Multiply columns
		ΔN		in kg of CO <sub>2e</sub> per mmBTU	per mmBTU and divide the result by 50 kg of CO <sub>2e</sub> per mmBTU	US	fuel sold	(e) x (f) x (g)
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