

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: 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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7210

Clean Hydrogen Production Credit

Department of the Treasury Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form7210 for instructions and the latest information.

OMB No. 1545-0123

2024

Attachment
Sequence No. 210

Name(s) shown on return

Identifying number

	on: You cannot take the section 45V credit with respect to an					
	n capture equipment for which the section 45Q credit is allowed ale or use of clean hydrogen must be verified by an unrelated par					
A	(i) Enter the facility's emissions value or rate (DOE) control number, if applicable (see instructions)		and (ii) the Departme	nt of Energ	У	
Part I Information on Qualified Clean Hydrogen Production Facility						
1	If making an elective payment election or transfer election, enter the IRS-issued registration number of the facility:					
2	If different than filer, enter (i) owner's name and (ii) owner's TIN	4				_
а	Address and description of the facility:					
b	Coordinates. (i) Latitude: Enter a "+" (plus) or "-" (minus) sign in the first box. (ii) Longitude: Enter a "+" (plus) or "-" (minus) sign in the first box.					
3 4	Date construction began (MM/DD/YYYY): Date placed in service (MM/DD/YYYY):					
5	Check this box if the facility is eligible for the increased credit amount. See instructions					
Part	Clean Hydrogen Production			(15)		
	Emissions (kg CO2e per kg of qualified clean hydrogen) (see instructions)		(a) Kilograms of qualified clean hydrogen produced (see instructions)	(b) Applicable amount	С	olumn (a) x Column (b)
6a	Less than 0.45	6a		\$0.622		
b	0.45 to less than 1.5	6b		\$0.208		
c d	1.5 to less than 2.5	6c 6d		\$0.156 \$0.124	_	
7 7	Credit before reduction. Enter the amount from line 6a, 6b, 6c,		See instructions		7	
Part III Credit Reduction for Tax-Exempt Bonds						
If you used proceeds of tax-exempt bonds to finance your facility, continue to line 8a; otherwise, enter the amount from line 7 on line 9.						
8a	Divide. Sum, for the tax year and all prior tax years, of all prior tax-exempt bonds (within the meaning of section 10 finance the qualified facility, as of the close of the tax	3) used				
	Aggregate amount of additions to the capital account qualified facility, for the tax year and all prior tax ye the close of the tax year			6	Ba	
b	Multiply line 7 by line 8a				3b	
C	Multiply line 7 by 15% (0.15)				3c	
d	Enter the smaller of line 8b or 8c				3d	
9 Part	Subtract line 8d from line 7			'	9	
10	Increased credit amount for qualified clean hydrogen production	on faci	lities If you checked th	ne box		
11	on line 5, multiply the amount on line 9 by 5.0. Otherwise, enter Clean hydrogen credit from partnerships and S corporations.	r the ar	nount from line 9 here	1	10	
12	Add lines 10 and 11. Partnerships and S corporations, sto Schedule K. All others, stop here and report this amount of	p here n Form	and report this amou	unt on g. See		
	instructions			1	2	