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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at 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.

Form **7210**

Department of the Treasury
Internal Revenue Service

Clean Hydrogen Production Credit

Attach to your tax return.
Go to *www.irs.gov/Form7210* for instructions and the latest information.

OMB No. 1545-0123
2025
Attachment Sequence No. **210**

Name(s) shown on return | **Identifying number**

Caution: You cannot take the section 45V credit with respect to any qualified clean hydrogen produced at a facility that includes carbon capture equipment for which the section 45Q credit is allowed to any taxpayer for the tax year or any prior tax year. Production and sale or use of clean hydrogen must be verified by an unrelated party. Attach a copy of the verification report to the tax return.

A (i) Enter the facility's emissions value or rate for each hydrogen production process ____________ and (ii) the Department of Energy (DOE) control number, if applicable (see instructions) ____________ .

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 ____________ .

a 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 Date construction began (MM/DD/YYYY): ____________

4 Date placed in service (MM/DD/YYYY): ____________

5 Check this box if the facility is eligible for the increased credit amount. See instructions . . . ☐

Part II Clean Hydrogen Production

	Emissions (kg CO_2e per kg of qualified clean hydrogen) (see instructions)		**(a)** Kilograms of qualified clean hydrogen produced (see instructions)	**(b)** Applicable amount	**(c)** Column (a) x Column (b)
6a	Less than 0.45	**6a**		$0.637	
b	0.45 to less than 1.5	**6b**		$0.213	
c	1.5 to less than 2.5	**6c**		$0.159	
d	2.5 to not greater than 4.0	**6d**		$0.127	

7 Credit before reduction. Add column (c) of lines 6a through 6d and enter the amount. 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 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 / 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 = . . . **8a**

b	Multiply line 7 by line 8a	**8b**	
c	Multiply line 7 by 15% (0.15)	**8c**	
d	Enter the smaller of line 8b or 8c	**8d**	
9	Subtract line 8d from line 7	**9**	

Part IV Clean Hydrogen Production Credit

10	Increased credit amount for qualified clean hydrogen production facilities. If you checked the box on line 5, multiply the amount on line 9 by 5.0. Otherwise, enter the amount from line 9 here	**10**	
11	Clean hydrogen credit from partnerships and S corporations	**11**	
12	Add lines 10 and 11. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 1g. See instructions	**12**	