



**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](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.

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## Clean Fuel Production Credit

OMB No. 1545-XXXX

Department of the Treasury  
Internal Revenue Service

**Attach to your tax return.**  
**Go to [www.irs.gov/Form7218](http://www.irs.gov/Form7218) for instructions and the latest information.**

Attachment  
Sequence No. **218**

Name(s) shown on return

Identifying number

**Part I Facility and Other Information** (see instructions)

**Caution:** The facility must be a qualified facility under section 45Z(d)(4). Your eligibility to claim this credit is restricted if you have taken credits for this facility related to section 45V, section 46 (to the extent such credit is attributable to a section 48(a)(15) election), or 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 If different than filer, enter (i) owner's name: \_\_\_\_\_ and (ii) owner's TIN: \_\_\_\_\_
  
- c Address of the facility (if applicable): \_\_\_\_\_
  
- d 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): \_\_\_\_\_
  
- 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 Does the facility satisfy IRC 45Z(f)(6) prevailing wage requirements and IRC 45Z(f)(7) apprenticeship requirements?
  - a  Yes.
  - b  No.

**Part II Clean Aviation and Non-Aviation Transportation Fuel Production Credit**

1 Enter the amount from Part III, line 25(h) . . . . .	<b>1</b>	
2 Clean fuel production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>2</b>	
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 . . . . .	<b>3</b>	
4 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust . . . . .	<b>4</b>	
5 Cooperatives, estates, and trusts, subtract line 4 from line 3. Report this amount on Form 3800, Part III, line 1q . . . . .	<b>5</b>	

**Part III** Clean Aviation and Non-Aviation Transportation Fuel Produced and Sold After 2024 (see instructions)

	(a) Type of fuel	(b) Type of feedstock	(c) Calendar year sold	(d) Emissions Rate or PER Value in kg of CO <sub>2e</sub> per mMBTU	(e) Subtract (d) from 50 kg of CO <sub>2e</sub> per mMBTU and divide the result by 50 kg of CO <sub>2e</sub> per mMBTU	(f) Gallons or gallon equivalents	(g) Inflation-adjusted applicable amount for fuel sold	(h) Multiply columns (e) x (f) x (g)
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25 Total of column (h) . . . . .

25