

Advanced Manufacturing Production Credit

OMB No. 1545-2306

Go to www.irs.gov/Form7207 for instructions and the latest information.

Attachment
 Sequence No. **207**

Name (as shown on your income tax return)

Identifying number

Components produced by you in the United States and sold in your trade or business during your tax year to unrelated persons (unless the election under section 45X(a)(3)(B) has been made). See instructions.

Check to indicate whether the election under section 45X(a)(3)(B) has been made for this tax year Yes No

Check to indicate whether eligible components include property produced at a facility taken into account for which a credit under section 48C is being claimed Yes No

(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Number of units produced and sold or, for 2a, 5a, and 7a, sales price or costs	(e) Amount of credit (column (c) x column (d))
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1 Solar Energy Components

a Thin film photovoltaic cell or crystalline photovoltaic cell	Capacity in direct current watts	\$ 0.04		
b Photovoltaic wafer	Square meter	\$ 12.00		
c Solar grade polysilicon	Kilogram	\$ 3.00		
d Polymeric backsheet	Square meter	\$ 0.40		
e Solar module	Capacity in direct current watts	\$ 0.07		

2 Wind Energy Components

a Related offshore wind vessel	Sales price of vessel	10% (0.10)	\$	
b Blade	Total rated capacity (expressed on a per watt basis) of the completed wind turbine for which such component is designed	\$ 0.02		
c Nacelle		\$ 0.05		
d Tower		\$ 0.03		
e Offshore wind foundation which uses a fixed platform		\$ 0.02		
f Offshore wind foundation which uses a floating platform		\$ 0.04		

3 Torque Tube and Structural Fastener Components

a Torque tube	Kilogram	\$ 0.87		
b Structural fastener	Kilogram	\$ 2.28		

4 Inverter Components

a Central inverter	Capacity expressed on a per alternating current watt basis	\$ 0.0025		
b Utility inverter		\$ 0.015		
c Commercial inverter		\$ 0.02		
d Residential inverter		\$ 0.065		
e Microinverter or distributed wind inverter		\$ 0.11		

5 Electrode Active Materials

a Electrode active materials	Costs incurred by taxpayer with respect to the production of electrode active materials	10% (0.10)	\$	
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(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Number of units produced and sold or, for 2a, 5a, and 7a, sales price or costs	(e) Amount of credit (column (c) x column (d))
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6 Battery Components				
	Capacity expressed on a kilowatt-hour basis			
a Battery cell	(limitations apply; see instructions)	\$ 35.00		
b Battery module which uses battery cells		\$ 10.00		
c Battery module which does not use battery cells		\$ 45.00		

7 Critical Minerals				
	Costs incurred by taxpayer with respect to the production of such minerals			
a Applicable critical minerals		10% (0.10)	\$	

8 Advanced Manufacturing Production Credit From Other Entities				
Advanced manufacturing production credit from partnerships, S corporations, estates, and trusts			8	

9 Advanced Manufacturing Production Credit				
a Add amounts in column (e), lines 1 through 8. Estates and trusts, go to line 9b. 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 1b			9a	
b Amount allocated to beneficiaries of the estate or trust (see instructions)			9b	
c Estates and trusts, subtract line 9b from line 9a. Report this amount on Form 3800, Part III, line 1b			9c	