Form **7207**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Advanced Manufacturing Production Credit

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

OMB No. 1545-0123

Attachment Sequence No. **207**

Name (as shown on your income tax return) | **Identifying number**

Part I Facility Information

1 If making an elective payment election or transfer election, enter the IRS-issued registration number of the facility: _____

2 Date the facility was placed in service (MM/DD/YYYY): _____

3a Address of the facility (if applicable): _____

b If different than filer, enter (**i**) owner's name _____ and (**ii**) owner's TIN _____.

4 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.

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

6 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. See instructions . . . . . Yes ☐ No ☐

Part II Eligible Components

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.

1 Solar Energy Components

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Lines 1a and 1e: aggregate capacity (see instructions) Lines 1b–1d, 1f, and 1g: number of units specified in column (b)	(e) Amount of credit (column (c) multiplied by column (d))
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		$
f	Torque tube (for solar tracking device)	Kilogram	$ 0.87		$
g	Structural fastener (for solar tracking device)	Kilogram	$ 2.28		$

2 Wind Energy Components

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Line 2a: sales price from Part III Lines 2b–2f: aggregate capacity (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
a	Related offshore wind vessel(s) from Part III	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		$

Part II Eligible Components *(continued)*

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.

3 Inverter Components

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Lines 3a–3f: aggregate capacity (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
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		$ 0.11		$
f	Distributed wind inverter		$ 0.11		$

4 Electrode Active Materials

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Costs incurred (as indicated in column (b))	(e) Amount of credit (column (c) multiplied by column (d))
a	Electrode active materials	Costs incurred by taxpayer with respect to the production of electrode active materials	10% (0.10)	$	$

5 Battery Components

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Lines 5a–5c: aggregate capacity (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
a	Battery cell	Capacity expressed on a kilowatt-hour basis (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		$

6 Critical Minerals

	(a) Eligible component	(b) Unit	(c) Credit per unit	(d) Line 6a: amount from Part IV, line 74 Line 6b: (see instructions)	(e) Amount of credit (column (c) multiplied by column (d))
a	Applicable critical minerals from Part IV	Costs incurred by taxpayer with respect to the production of such minerals	10% (0.10)	$	$
b	Metallurgical coal		2.5% (0.025)	$	$

7 Advanced Manufacturing Production Credit From Other Entities

	Advanced manufacturing production credit from partnerships, S corporations, estates, and trusts	7	$

8 Advanced Manufacturing Production Credit

a	Add amounts in column (e), lines 1 through 7. Estates and trusts, go to line 8b. 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	8a	$
b	Amount allocated to beneficiaries of the estate or trust (see instructions)	8b	$
c	Estates and trusts, subtract line 8b from line 8a. Report this amount on Form 3800, Part III, line 1b	8c	$

Part III Related Offshore Wind Vessels

Provide information for each produced vessel sold during the current tax year. Attach additional Parts III for additional vessels, if necessary. After completing the information for all vessels, total the sales prices and enter on Part II, line 2a, column (d). See instructions.

	Name of vessel	Purpose of vessel	Official number of vessel	New or retrofitted		Sales price
				New	Retrofitted	
1				☐	☐	$
2				☐	☐	$
3				☐	☐	$
4				☐	☐	$
5				☐	☐	$
6				☐	☐	$
7				☐	☐	$
8				☐	☐	$
9				☐	☐	$
10				☐	☐	$
11				☐	☐	$
12				☐	☐	$
13				☐	☐	$
14				☐	☐	$
15				☐	☐	$
16				☐	☐	$
17				☐	☐	$
18				☐	☐	$
19				☐	☐	$
20				☐	☐	$
21				☐	☐	$
22				☐	☐	$
23				☐	☐	$
24				☐	☐	$
25				☐	☐	$
26				☐	☐	$
27				☐	☐	$
28				☐	☐	$
29				☐	☐	$
30				☐	☐	$
31				☐	☐	$
32				☐	☐	$
33				☐	☐	$
34				☐	☐	$
35				☐	☐	$
36				☐	☐	$
37				☐	☐	$
38				☐	☐	$
39				☐	☐	$
40				☐	☐	$
41				☐	☐	$
42				☐	☐	$
43				☐	☐	$
44				☐	☐	$
45				☐	☐	$
46				☐	☐	$
47				☐	☐	$
48				☐	☐	$
49				☐	☐	$

Total of sales prices on lines 1 through 49

Total of all Parts III. Enter here and on Part II, line 2a, column (d) . . . . . $

Part IV Costs of Producing Applicable Critical Minerals in Current Tax Year

	For each applicable critical mineral produced and sold by you in the current tax year, enter the costs incurred by you with respect to the production of such mineral. See instructions.	**Costs incurred** (by you in the production of applicable critical minerals)
1	Aluminum converted from bauxite to a minimum purity of 99% alumina by mass	$
2	Aluminum purified to a minimum purity of 99.9% aluminum by mass	$
3	Antimony converted to antimony trisulfide concentrate with a minimum purity of 90% antimony trisulfide by mass	$
4	Antimony purified to a minimum purity of 99.65% antimony by mass	$
5	Arsenic purified to a minimum purity of 99% by mass	$
6	Barite purified to a minimum purity of 80% barite by mass	$
7	Beryllium converted to copper-beryllium master alloy	$
8	Beryllium purified to a minimum purity of 99% beryllium by mass	$
9	Bismuth purified to a minimum purity of 99% by mass	$
10	Cerium converted to cerium oxide which is purified to a minimum purity of 99.9% cerium oxide by mass	$
11	Cerium purified to a minimum purity of 99% cerium by mass	$
12	Cesium converted to cesium formate or cesium carbonate	$
13	Cesium purified to a minimum purity of 99% cesium by mass	$
14	Chromium converted to ferrochromium consisting of not less than 60% chromium by mass	$
15	Chromium purified to a minimum purity of 99% chromium by mass	$
16	Cobalt converted to cobalt sulfate	$
17	Cobalt purified to a minimum purity of 99.6% cobalt by mass	$
18	Dysprosium converted to not less than 99% pure dysprosium iron alloy by mass	$
19	Dysprosium purified to a minimum purity of 99% dysprosium by mass	$
20	Erbium purified to a minimum purity of 99% by mass	$
21	Europium converted to europium oxide which is purified to a minimum purity of 99.9% europium oxide by mass	$
22	Europium purified to a minimum purity of 99% by mass	$
23	Fluorspar converted to fluorspar which is purified to a minimum purity of 97% calcium fluoride by mass	$
24	Fluorspar purified to a minimum purity of 99% fluorspar by mass	$
25	Gadolinium converted to gadolinium oxide which is purified to a minimum purity of 99.9% gadolinium oxide by mass	$
26	Gadolinium purified to a minimum purity of 99.9% gadolinium by mass	$
27	Gallium purified to a minimum purity of 99% by mass	$
28	Germanium converted to germanium tetrachloride	$
29	Germanium purified to a minimum purity of 99.99% germanium by mass	$
30	Graphite purified to a minimum purity of 99.9% graphitic carbon by mass	$
31	Hafnium purified to a minimum purity of 99% by mass	$
32	Holmium purified to a minimum purity of 99% by mass	$
33	Indium converted to indium tin oxide	$
34	Indium converted to indium oxide which is purified to a minimum purity of 99.9% indium oxide by mass	$
35	Indium purified to a minimum purity of 99% indium by mass	$
36	Iridium purified to a minimum purity of 99% by mass	$
37	Lanthanum purified to a minimum purity of 99% by mass	$
38	Lithium converted to lithium carbonate or lithium hydroxide	$
39	Lithium purified to a minimum purity of 99.9% lithium by mass	$
40	Lutetium purified to a minimum purity of 99% by mass	$
41	Magnesium purified to a minimum purity of 99% by mass	$
42	Manganese converted to manganese sulphate	$
43	Manganese purified to a minimum purity of 99.7% manganese by mass	$
44	Neodymium converted to neodymium-praseodymium oxide which is purified to a minimum purity of 99% neodymium-praseodymium oxide by mass	$
45	Neodymium converted to neodymium oxide which is purified to a minimum purity of 99.5% neodymium oxide by mass	$
46	Neodymium purified to a minimum purity of 99.9% neodymium by mass	$
47	Nickel converted to nickel sulphate	$
48	Nickel purified to a minimum purity of 99% nickel by mass	$
49	Niobium converted to ferronibium	$
50	Niobium purified to a minimum purity of 99% niobium by mass	$

Part IV Costs of Producing Applicable Critical Minerals in Current Tax Year *(continued)*

	For each applicable critical mineral produced and sold by you in the current tax year, enter the costs incurred by you with respect to the production of such mineral. See instructions.	**Costs incurred** (by you in the production of applicable critical minerals)
51	Palladium purified to a minimum purity of 99% by mass	$
52	Platinum purified to a minimum purity of 99% by mass	$
53	Praseodymium purified to a minimum purity of 99% by mass	$
54	Rhodium purified to a minimum purity of 99% by mass	$
55	Rubidium purified to a minimum purity of 99% by mass	$
56	Ruthenium purified to a minimum purity of 99% by mass	$
57	Samarium purified to a minimum purity of 99% by mass	$
58	Scandium purified to a minimum purity of 99% by mass	$
59	Tantalum purified to a minimum purity of 99% by mass	$
60	Tellurium converted to cadmium telluride	$
61	Tellurium purified to a minimum purity of 99% tellurium by mass	$
62	Terbium purified to a minimum purity of 99% by mass	$
63	Thulium purified to a minimum purity of 99% by mass	$
64	Tin purified to a low alpha emitting tin which has a purity of greater than 99.99% by mass	$
65	Tin purified to a low alpha emitting tin which possesses an alpha emission rate of not greater than 0.01 counts per hour per centimeter square	$
66	Titanium purified to a minimum purity of 99% by mass	$
67	Tungsten converted to ammonium paratungstate or ferrotungsten	$
68	Vanadium converted to ferrovanadium or vanadium pentoxide	$
69	Ytterbium purified to a minimum purity of 99% by mass	$
70	Yttrium converted to yttrium oxide which is purified to a minimum purity of 99.999% yttrium oxide by mass	$
71	Yttrium purified to a minimum purity of 99.9% yttrium by mass	$
72	Zinc purified to a minimum purity of 99% by mass	$
73	Zirconium purified to a minimum purity of 99% by mass	$
74	**Total costs.** Enter here and on Part II, line 6a, column (d)	$