

# 2024 FEOC Compliance Report

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See IRS Revenue Procedure 2023-38 and 2024-26 for content requirements.

Qualified Manufacturers are encouraged to submit this report for 2024. Because this report covers all batteries for which a Qualified Manufacturer has provided or anticipates providing a periodic written report to IRS for vehicles placed in service during 2024, DOE anticipates receiving **only one** of these reports from each Qualified Manufacturer.

Attachments may be referenced and submitted as separate appendices.

## I. Overview

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This section is required for all batteries for which a Qualified Manufacturer provided or anticipates providing a periodic written report to IRS for vehicles placed in service during 2024.

**Qualifying manufacturer (QM):**

**Submission Date:**

**Preparer (QM or Representative):**

Please provide the following:

- Narrative description of the QM's due diligence protocols
  - Methods for ascertaining FEOC status of suppliers, including but not limited to public financial disclosures, business intelligence software, and/or supplier attestations
  - Internal or third-party recordkeeping protocols and/or tools to trace battery components from factory to battery cell to vehicle, using serial numbers or other identification systems for physical tracking, subject to the transition rule §1.30D-6(e)(1) for new clean vehicles for which the qualified manufacturer provides a periodic written report before June 5, 2024.
- If available, independent analysis or audit, including identification of the auditor or analyst and the auditor or analyst's expertise for performing such analysis.

## II. FEOC Compliance

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This section is required for all batteries for which a Qualified Manufacturer provided or anticipates providing a periodic written report to IRS for vehicles placed in service during 2024. For 2024, the FEOC compliance requirements only apply to battery components.

### ***Battery Cell Manufacturing Facilities***

For each battery cell manufacturing facility, provide:

- Information on the battery cell product line(s) in that facility and the vehicle classes or models they support
- Facility location, including the name of the facility, any alternative names the facility may go by, and its address. If an address is unavailable, provide a georeferenced location.
- List of the principal officers of the facility and its owner, as well as key personnel points of contact between the facility and QM if applicable.
- Number of FEOC-compliant battery cells expected to be produced in the facility and used in eligible vehicles sold in 2024

***Battery Component Suppliers***

- List of all entities that perform manufacturing and assembling activities that ultimately supply the battery cell manufacturing facility in the production of FEOC-compliant batteries
  - Include all names an entity uses in the course of business, as well as the place of incorporation and addresses for supplier headquarters and principal places of business. Do not provide taxpayer information (e.g., TINs).
  - Entities operating in multiple jurisdictions should be listed individually
    - Suppliers that are not relevant to FEOC-compliant batteries may be ignored (e.g., suppliers feeding a production line that is serving a non-U.S. market)
- Relevant supply chain stage and activity (manufacturing, assembly) performed by the supplier
- Principal officers for each supplier, and key points of contact between the supplier and the QM.
- Date of purchase of product from supplier.
- Invoice, purchase order, or other documentation of the quantity of battery components purchased from each supplier.

Entity	Name	Country	Production Activity	Product	Quantity
1	Company A	U.S.	Manufacturing	Cathode	

***FEOC Status of Suppliers***

- Supporting information about the FEOC status of each supplier (may use appendices)
  - Evidence that supplier was subject to the jurisdiction of a government of a nation other than the People’s Republic of China, the Democratic People’s Republic of Korea, the Islamic Republic of Iran, or the Russian Federation when it performed the covered activities. Such evidence may include documentation of the

supplier's place of incorporation, principal place of business, or permit and facility information showing the location of covered activities.

- Documentation of ownership, as represented by equity interests, board seats, and voting rights, based on public and non-public (if applicable) information, such as:
  - Financial statements
  - Capitalization table
  - List of board membership
    - Corporate documents regarding board of directors
    - CVs of directors
  - Organization chart
- If needed to demonstrate the facility's lack of effective control by a FEOC, affirmative evidence from licenses and contracts with FEOCs, including:
  - Excerpts indicating that the following rights are retained by one or more non-FEOC entities:
    - To determine the quantity of component produced (subject to any overall maximum or minimum quantities agreed to by the parties prior to execution of the contract);
    - To determine, within the overall contract term, the timing of production, including when and whether to cease production;
    - To use the component for its own purposes or, if the agreement contemplates sales, to sell the component to entities of its choosing;
    - To access all areas of the production site continuously and observe all stages of the production process; and
    - At its election, to independently operate, maintain, and repair all equipment critical to production and to access and use any intellectual property, information, and data critical to production, for the duration of the contractual relationship.
  - An affirmative statement that nothing in the contacts, other than the material explicitly provided, could reasonably be read to countermand or overrule the rights provided.
- Description of the specific due diligence measures the Qualified Manufacturer undertook to obtain information on equity interests, board seats, voting rights of suppliers, and the involvement of senior political officials and their family members
- Attestations from suppliers stating accuracy of the information (if applicable)

## **V. Manufacturer Attestation**

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*This section is required for all batteries for which a Qualified Manufacturer anticipates providing a periodic written report to IRS for vehicles placed in service during 2024.*

Under penalties of perjury, I attest to the best of my knowledge and belief, the following information is true, correct, and complete:

1. The Qualified Manufacturer has determined the projected number of FEOC-compliant batteries under section 5.02 of Revenue Procedure 2023-38 and explained the basis of such determination.
2. The Qualified Manufacturer has exercised due diligence to determine that the batteries, battery cells, and battery components relating to the vehicles are FEOC-compliant.
3. If any material changes occur with respect to any information provided in this report, the Qualified Manufacturer will report this information to the DOE.
4. The information submitted in this report and attachments to the report are true and correct to the best of the knowledge of the Qualified Manufacturer's Representative.

I certify to the best of my knowledge and belief that the information contained in this 2024 FEOC Compliance Report is true, complete, and accurate. I understand that any false, fictitious, or fraudulent information, misrepresentations, half-truths, or omissions of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (18 U.S.C. §§ 1001 and 287, and 31 U.S.C. 3729-3733 and 3801-3812). I further understand and agree that (1) the statements and representations made herein are material to the IRS determination, and (2) I have a responsibility to update the 2024 FEOC Compliance Report should circumstances change which impact the responses provided above.

SIGNATURE \_\_\_\_\_

DATE

\_\_\_\_\_  
Name  
Title  
Phone  
Email  
Address