

# 30D New Clean Vehicle Credit Program

## Frequently Asked Questions – 2025 Program Year

Last Updated: March 18, 2025

*Please note that none of the following should be interpreted as providing tax advice. Any questions requesting tax-related guidance or tax filing support should be directed to the applicant's tax professional, accountant, or attorney.*

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### General Eligibility

#### 1. Do I need to use the provided templates?

Qualified Manufacturers are encouraged but not required to use provided templates for their submissions. Refer to [30D New Clean Vehicle Credit | Department of Energy](#), section “Qualified Manufacturer Submission Portal” for the provided templates.

2. The preamble to final regulations published by the Treasury Department and the IRS regarding section 30D states that, “In general, the [separator] base film and coating are battery materials, not battery components, because they are processed rather than manufactured or assembled.” The preamble also acknowledges there may be circumstances in which a separator base film would be manufactured or assembled by stating: “Examples of battery materials that may or may not contain applicable critical minerals include a separator base film (if not manufactured or assembled) and separator coating” (emphasis added). **When would production of a separator base film be considered manufacturing or assembly?**

There are multiple pathways to produce separator base films. The preamble to the final regulations published by the Treasury Department and the IRS regarding section 30D are consistent with this, noting that separator base films are battery materials if not manufactured or assembled. Under the regulations, “[m]anufacturing, with respect to a battery component, means the industrial and chemical steps taken to produce a battery component,” whereas processing involves “the non-physical processes involved in the refining of non-recycled substances or materials.” Pathways that produce separator base films primarily by combining or modifying input materials physically through industrial steps would be most appropriately classified as manufacturing. In such cases, the separator base films are battery components

## Account Creation and Login

**1. How do I access the 30D Compliance Report Submission Portal?**

Navigate to <https://eco.energy.gov/30D> and select “Log In”.

**2. What email address should I use when creating an ID.me account? If I already have an ID.me account using a personal email address, can I have a second ID.me account that uses my organization’s email address?**

We strongly encourage using an email associated with your organization (not a personal email account) when creating the ID.me account. Individuals are not able to have multiple ID.me accounts. If you wish to update the email associated with your ID.me account to the email associated with your organization, contact [30DTechnicalSupport@hq.doe.gov](mailto:30DTechnicalSupport@hq.doe.gov).

**3. I am experiencing technical issues when trying to complete my ID.me account creation and accessing the 30D Compliance Submission Report Portal. Who should I contact for assistance?**

Please contact the DOE Support Desk at [30DTechnicalSupport@hq.doe.gov](mailto:30DTechnicalSupport@hq.doe.gov) for technical assistance. For additional information on ID.me, visit [Department of Energy and ID.me](#) or check out ID.me’s support resources at [help.id.me](http://help.id.me), including:

- [Who is ID.me?](#)
- [How ID.me protects my information](#)
- [Why should I trust ID.me?](#)
- [How ID.me uses your data](#)

**4. What should I do if the information associated with my organization changes?**

Please contact the Support Desk at [30DTechnicalSupport@hq.doe.gov](mailto:30DTechnicalSupport@hq.doe.gov) with the information that has changed.

**5. What should I do if another member of my organization needs access to the 30D Compliance Report Submission Portal?**

Please contact the Support Desk at [30DTechnicalSupport@hq.doe.gov](mailto:30DTechnicalSupport@hq.doe.gov) with additional user’s information.

## Compliance Report Submission

- 1. If multiple users within my organization have authorized access to the 30D Portal, can I see compliance report submissions by other users within my organization?**

Yes, users from the same QM will be able to view all submissions by their organization in the 30D Portal.

- 2. If a compliance report is submitted by July 1, but amendments or updates are received later, will the QM still receive feedback by October 31?**

If the amendments or updates do not significantly alter the QM's original compliance report, yes. DOE anticipates that, as it asks questions of QMs over the course of its review, those questions may prompt QMs to update their submissions. So long as those updates do not necessitate DOE redoing a substantial portion of the analysis, QMs can expect to receive their determination from the IRS by October 31.

Separately, Revenue Procedures 2023-38 and 2024-26 also authorize and require updates to annual submissions in the case of updated information and situations. Updates under 2023-38, either increases (5.07) or reductions (5.08), are alterations to the annual submission, which are not subject to the October 31 deadline for the IRS recommendation covering the original submission.

- 3. What is the expected turnaround time for policy-related questions from [30DSupport@hq.doe.gov](mailto:30DSupport@hq.doe.gov)?**

The review and response to policy related questions is dependent upon multiple factors, including the nature and complexity of the policy question posed.

- 4. What is the turnaround time for review of revised compliance report submissions (e.g., changes to the submitted number of batteries)?**

Please refer to the earlier question pertaining to the July 1 annual submissions.

## Foreign Entity of Concern Requirements

- 1. How is the finalized guidance different from the proposed guidance?**  
Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”
- 2. Does DOE intend to keep a list of FEOCs or does DOE currently know how many companies in the battery market are FEOCs?**  
Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”
- 3. What countries are FEOCs?**  
Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”
- 4. What countries are covered nations?**  
Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”
- 5. Are battery components and critical minerals from companies headquartered in China or owned by Chinese nationals that produce in the U.S., or in Free Trade Agreement (FTA) or North American countries, FEOC-compliant?**  
Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”
- 6. Why was 25% the threshold for control?**  
Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”
- 7. Will DOE assume that a U.S. subsidiary of a company incorporated in China is non-FEOC, or does the subsidiary need to prove that the parent company has no other connections to the FEOC government other than its incorporation?**  
Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”
- 8. Would a U.S. subsidiary of a foreign company be considered a non-FEOC?**  
Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”
- 9. What is the U.S. policy objective behind the guidance considering a U.S. entity to be a non-FEOC if its parent entity is incorporated or headquartered in a covered nation but is not controlled by the covered nation at a level of 25% or more?**  
Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”

- 10. The final guidance includes the “National People’s Congress” in a list of PRC bodies whose membership (both current and former) qualifies as “senior foreign political figures” such that they are considered part of the government of the People’s Republic of China. Was this inclusion intentional?**

Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”

- 11. Can companies wait until 2027 to take action on graphite FEOC compliance?**

Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”

- 12. Is DOE’s FEOC guidance different from the CHIPS FEOC rule? If so, why?**

Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”

- 13. How does DOE’s rule address companies with ties to the People’s Republic of China?**

Refer to [Foreign Entity of Concern Interpretive Guidance | Department of Energy](#), section “Helpful Questions and Answers.”

- 14. Where can I find DOE’s Final Interpretive Guidance on the Definition of Foreign Entity of Concern?**

Navigate to [Federal Register: Interpretation of Foreign Entity of Concern](#).

- 15. If I have additional questions on DOE’s final interpretive guidance, who should I reach out to?**

Please contact DOE at [30DSupport@hq.doe.gov](mailto:30DSupport@hq.doe.gov).