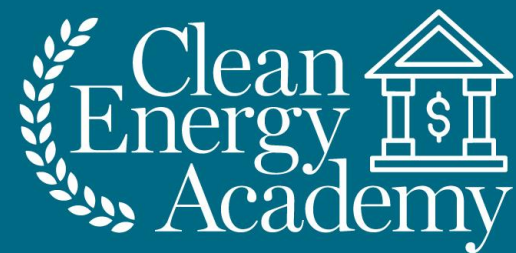


# Welcome to the Clean Energy Academy

Hosted by: the *America is All In* Coalition  
Managed by: Rocky Mountain Institute (RMI)

June 17, 2024

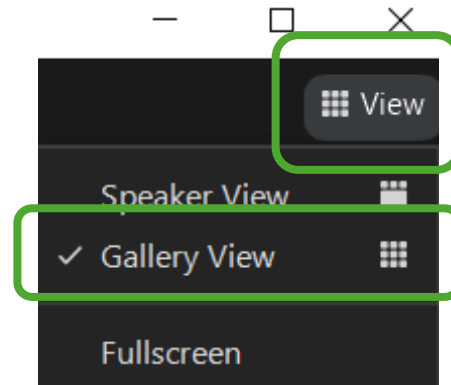


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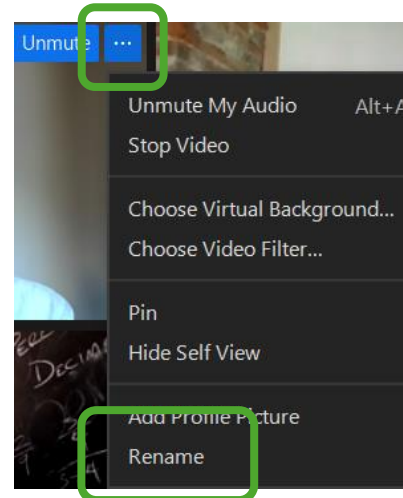


# Zoom Tech Logistics

During discussions, use “Gallery View” so that you can see everyone’s screen. Click “View” in the top right of your Zoom screen and select “Gallery View”.



Change your name to “[Name], [Organization], [Pronoun]”. Click the 3 dots on your video tile, then select “Rename”.



Put questions in the chat. Click “Chat” at the bottom of your screen. Select “Everyone” or a specific individual. If you have tech questions, send a chat message to Miguel.





# CLEAN ENERGY ACADEMY

## PROGRAM MANAGERS



**Jasmine Chiu**

*Manager*  
[jchiu@rmi.org](mailto:jchiu@rmi.org)



**Miguel Moravec**

*Senior Associate*  
[mmoravec@rmi.org](mailto:mmoravec@rmi.org)



**Jesse Prentice-Dunn**

*Principal*  
[jprenticedunn@rmi.org](mailto:jprenticedunn@rmi.org)



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The logo for RMI (Resources for the Future Institute), consisting of the letters "RMI" in a bold, sans-serif font.

**RMI is an independent, nonprofit organization of experts accelerating the clean energy transition. We are transforming the global energy system to secure a clean, prosperous, zero-carbon future for all.**





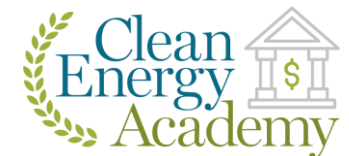
# What to expect for today's workshop

## Agenda

- Welcome and Introductions
- Check In Activity
- Rules of Engagement
- Clean Energy Academy Objectives & Timeline
- Presentation #1: "IRA Tax Credits"
- *Break*
- Presentation #2: "Elective Pay: We Did It & You Can Too"
- Breakout rooms: Challenges and Opportunities
- Wrap-up & Next Steps

## Today's Objectives

- **Meet:** Get acquainted with the Clean Energy Academy program managers, faculty, and peers
- **Learn:** Review the Inflation Reduction Act tax credits and deep dive into direct pay
- **Discuss:** Describe clean energy project plans and identify challenges/barriers and how to address them



# CLEAN ENERGY ACADEMY

## FACULTY



**Andrew Haser**  
*NYCEEC*



**Amy Turner**  
*Sabin Center for  
Climate Change Law*



**Jason Prince**  
*Giraffe Financial*









**Kathy Kuntz**  
*Dane County, WI*

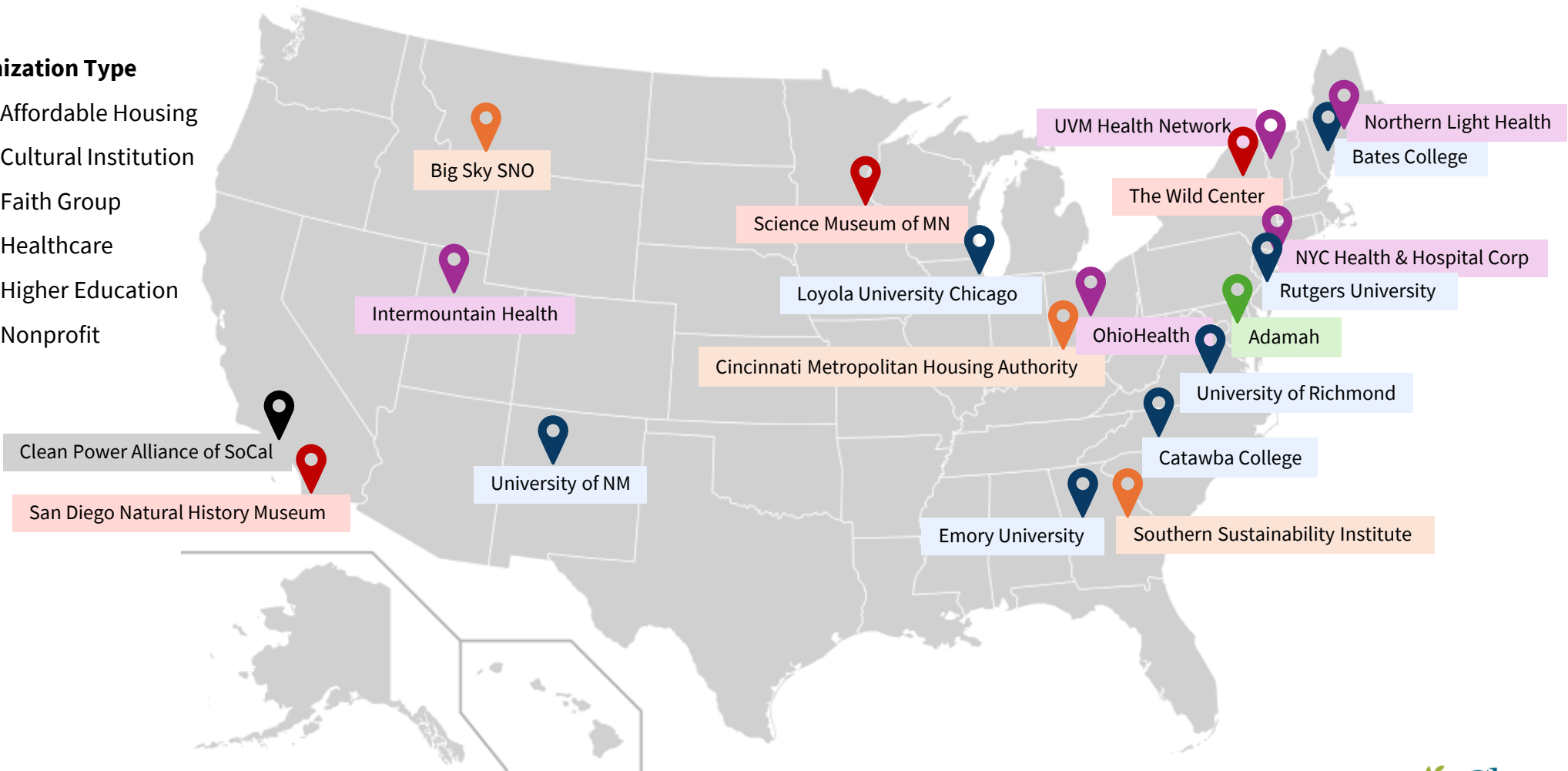


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**ARMI**

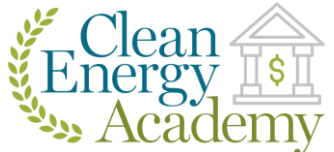
# Meet the class of 2024

### Organization Type

-  Affordable Housing
-  Cultural Institution
-  Faith Group
-  Healthcare
-  Higher Education
-  Nonprofit









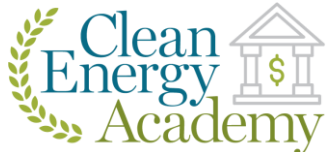
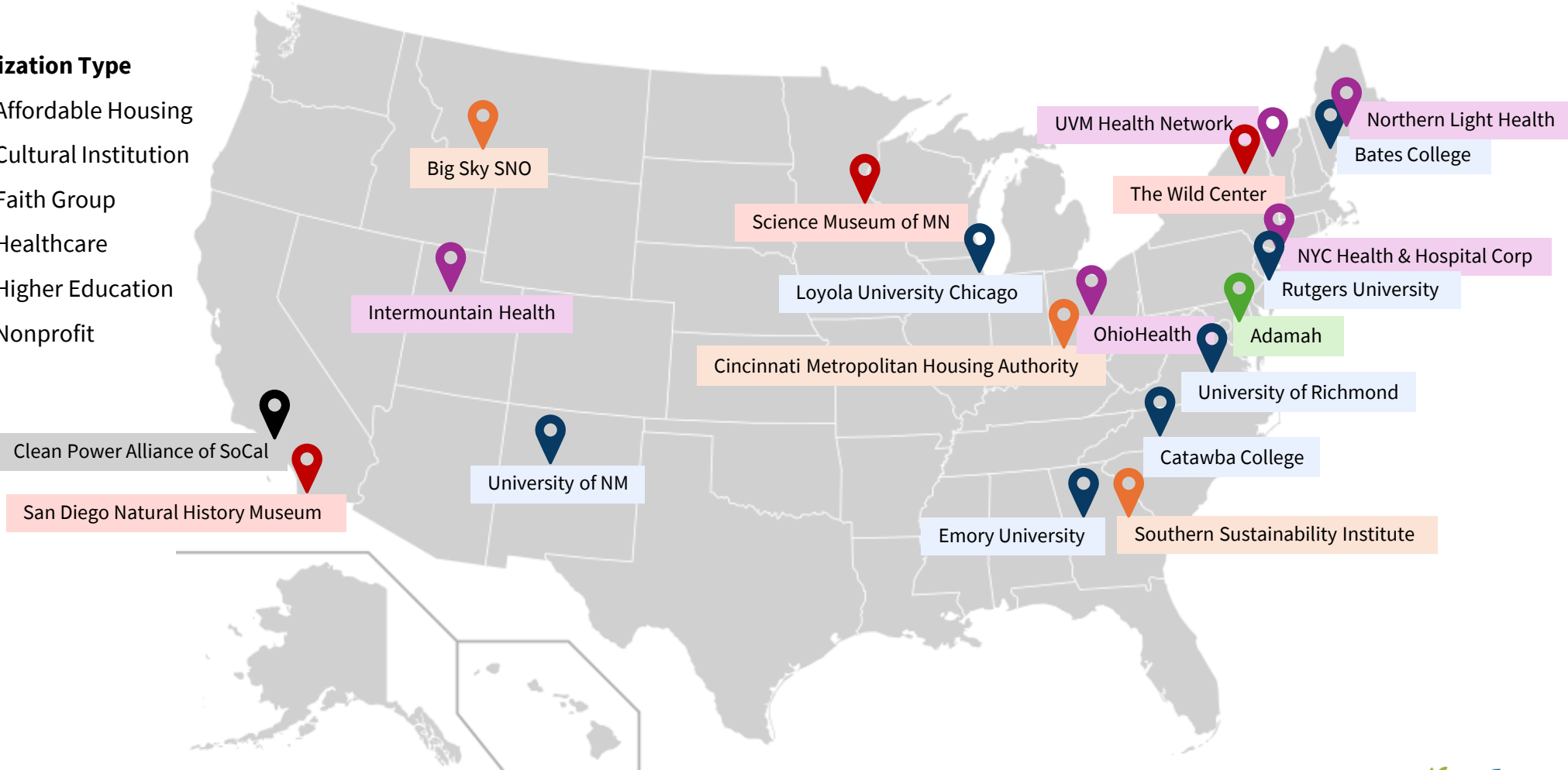
Note: See the full list of participating organizations and points of contact using [this link](#).  
Not shown here: Two businesses on a separate technical assistance track.



# Meet the class of 2024

## Organization Type

-  Affordable Housing
-  Cultural Institution
-  Faith Group
-  Healthcare
-  Higher Education
-  Nonprofit



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# Check in activity

You are viewing Jasmine Chiu, RMI (she/her)'s screen

View Options

Zoom Ratio Fit to Window >

Hide Video Panel

Request Remote Control

Annotate

Exit Full Screen

Side-by-side mode

## Get your stamps ready!

- 1) Click "Annotate" in your tool bar.
- 2) Find the arrow your side bar next to select your stamp.



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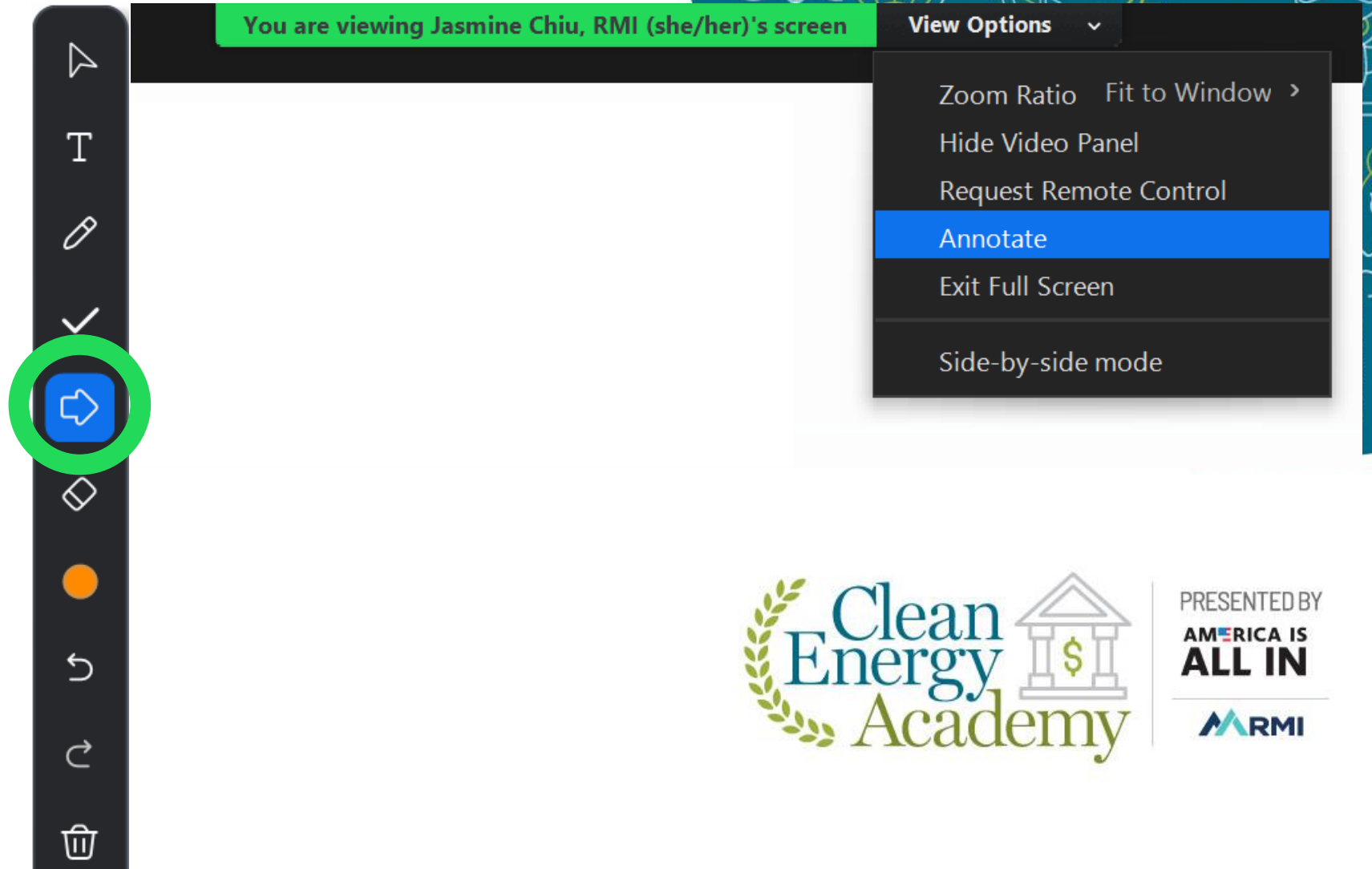


# Check in activity

Get your stamps ready!

1) Click "Annotate" in your tool bar.

2) Find the arrow your side bar next to select your stamp.



The screenshot shows a remote control interface. On the left is a vertical toolbar with icons for navigation, text, drawing, and selection. The 'Annotate' icon, which is a blue square with a white arrow, is highlighted with a green circle. To the right of the toolbar is a main display area. At the top of this area is a green status bar that reads 'You are viewing Jasmine Chiu, RMI (she/her)'s screen'. Below the status bar is a 'View Options' dropdown menu. The menu is open, showing several options: 'Zoom Ratio', 'Fit to Window', 'Hide Video Panel', 'Request Remote Control', 'Annotate' (which is highlighted in blue), 'Exit Full Screen', and 'Side-by-side mode'. The background of the interface is a dark blue with various white and yellow icons related to clean energy, such as a lightbulb, wind turbines, a battery, and a recycling symbol.

# Check in activity

Get your stamps ready!

1) Click "Annotate" in your tool bar.

2) Find the arrow your side bar next to select your stamp.

The screenshot shows a remote control interface. At the top, a green status bar reads "You are viewing Jasmine Chiu, RMI (she/her)'s screen". Below this is a toolbar with various icons: a pointer, text (T), eraser, a blue square with a white arrow (circled in green), a selection tool, a red circle, undo, redo, and a trash can. A "View Options" menu is open, listing: Zoom Ratio, Fit to Window, Hide Video Panel, Request Remote Control, Annotate (highlighted in blue), Exit Full Screen, and Side-by-side mode. In the center, a mouse cursor points to a stamp that says "Miguel Mora..." with an orange arrow pointing right.



# Check In Activity

What team do you sit on in your organization?

Sustainability/ESG

Finance

Facilities/Operations

Other

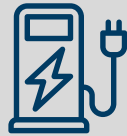
# Check In Activity

What clean energy projects have you worked on? Stamp all that apply.

Solar PV



EV charging



EV purchases



Building  
Upgrades



Other

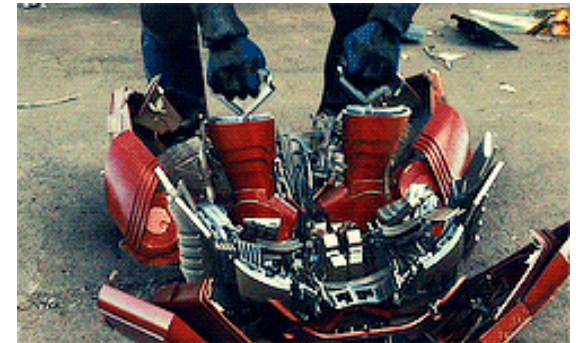


# Check In Activity

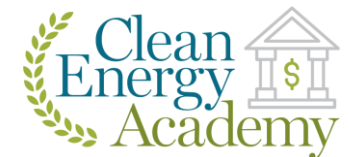
Rate your readiness in pursuing federal funding opportunities such as direct pay.



**Makes me want to run away at Forrest Gump speed**



**Ready like Tony Stark**





# Rules of Engagement

## Be Present

- Close other apps (email, messaging, etc.) except Zoom

## Be Seen

- Keep your video on during discussions or activities, if possible

## Be Aware

- Keep yourself muted during presentations/when others are speaking
- Create space for others to contribute

## Embrace a Learning Environment

- This is deep exploration of funding and financing strategies and likely new content for many

# Clean Energy Academy Objectives



**Clean energy project completion:** use Academy resources and peer support to secure federal clean energy funding such as direct pay



**Peer-to-peer learning:** learn from organizations like yours about challenges, successes, etc.



**Success replicability:** jumpstart your project success and fill your pipeline with additional projects while inspiring action among others



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# Group Workshop Timeline

June 2024

Workshop #1 – Academy kick-off and tax credit/direct pay deep dive

Aug 2024

Workshop #2 – Peer-to-peer learning about clean energy projects

Sept 2024

Workshop #3 – Greenhouse Gas Reduction Fund financing solutions

Oct 2024

Workshop #4 - Wrap up and sharing lessons learned





# One-on-one Meeting Schedule

April/May  
2024

Needs assessment meeting

July 2024

Mandatory one-on-one meeting

Aug 2024

Optional office hours

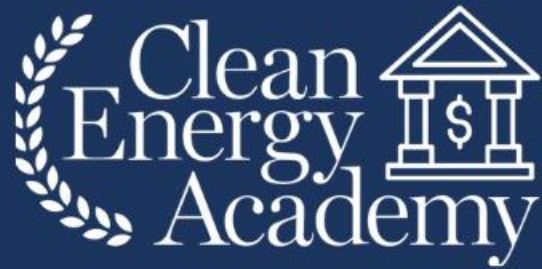
Sept 2024

Optional office hours

Oct 2024

Mandatory one-on-one meeting





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# IRA TAX CREDITS FOR CLEAN ENERGY PROJECTS

---

An overview of the Inflation Reduction Act's clean energy tax credits, requirements, and bonus credit opportunities

**VIRTUAL**



**Amy Turner**

***Director, Cities Climate  
Law Initiative***

*Sabin Center for Climate Change  
Law, Columbia Law School*



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# **Inflation Reduction Act**

## *Elective Pay for Tax Credits*

**Amy E. Turner**

Cities Climate Law Initiative, Sabin Center for Climate Change Law

**Clean Energy Academy - RMI**

June 17, 2024

**\*Does not constitute legal advice**



# What is Elective (“Direct”) Pay?

- Section 6417 of the Tax Code: allows nontaxable entities to recoup the value of certain climate and clean energy tax credits as a cash payment
- Program is uncapped in the aggregate – as many projects as qualify and apply can get the payment
- Applies to credits for clean energy and clean transportation (vehicles & charging)



# Parties Eligible for Elective Pay

- Exempt organizations under the Tax Code
- States and local governments
  - Territories, agencies, instrumentalities
  - Municipally-owned utilities
- Indian tribal governments
- Alaska Native Corporations
- Tennessee Valley Authority
- Rural electric coops



# Parties Eligible for Elective Pay

- Exempt organizations under Section 501 of the Tax Code
- States and local governments
  - Territories, agencies, instrumentalities
  - Municipally-owned utilities
- Indian tribal governments
- Alaska Native Corporations
- Tennessee Valley Authority
- Rural electric coops

## BUT

NOT Eligible: taxpayers,  
partnerships (mostly; in flux)

Must own the asset

Nontaxpayers cannot use  
transferability



# Tax Incentives Eligible for Elective Pay

Section 30C

Alternative fuel  
refueling property

Section 45

Renewable electricity  
production tax credit  
(PTC)

Section 45Q

Carbon dioxide  
sequestration credit

Section 45U

Zero-emission  
nuclear power  
production credit

Section 45V

Clean hydrogen  
production credit

Section 45X

Advanced  
manufacturing  
production credit

Section 45Y

Clean electricity  
production credit

Section 45Z

Clean fuel production  
credit

Section 48

Energy investment tax  
credit (ITC)

Section 48C

Qualifying advanced  
energy project credit

Section 48E

Clean electricity  
investment credit

Section 45W

Qualified commercial  
vehicles





# Tax Incentives Eligible for Elective Pay

## Section 30C

Alternative fuel  
refueling property

## Section 45

Renewable electricity  
production tax credit  
(PTC)

## Section 48

Energy investment tax  
credit (ITC)

## Section 45W

Qualified commercial  
vehicles



# Clean Energy Tax Credits: ITC & PTC

Investment Tax Credit (IRC sec. 48)	Production Tax Credit (IRC sec. 45)
<p><u>6 percent to 30 percent</u>* credit for wind and solar projects, and other forms of clean energy starting in 2025.</p>	<p><u>0.55 cent to 2.75 cent per kWh</u>* credit for wind and solar projects, and other forms of clean energy starting in 2025. Inflation adjusted.</p>
<p>Tax credit claimed for year project is placed in service</p>	<p>Tax credit is claimed each year for 10 years based on output</p>

\* Based on meeting prevailing wage and apprenticeship requirements.

# ITC & PTC Bonuses or “Adders”



6%-30% (ITC) and 0.55 cent to 2.75 cent (PTC) spreads based on meeting prevailing wage & apprenticeship requirements (**projects <1 MW are exempt/get higher credit automatically**)



2% to 10% increase for meeting domestic content requirements (plus, for tax-exempt entities, tax credit starts phasing down in 2024 if domestic content reqs not met)



2% to 10% increase for siting in an “energy community”



Low-income community bonus credit of 10%-20% (**more limited – must apply**) (ITC Only)

# Low-Income Communities Bonus Credit

## Application window open now!

- Until June 27, 2024: All applications submitted by/on this date considered equally
- After June 27, 2024: Applications considered on a rolling basis

### Low-Income Communities Bonus Credit Program

The Low-Income Communities Bonus Credit Program provides an increase of 10 percentage points to the Section 48 investment tax credit (ITC) for qualifying solar and wind energy facilities located in low-income communities or on Indian Land, and an increase of 20 percentage points for facilities that are built as part of a Qualified Low-Income Residential Building Project, or as part of a Qualified Low-Income Economic Benefit Project. To submit an application for your organization, click the log in button below to be redirected to the Department of Energy's ONE ID authentication hub to create or sign-in to your [Login.gov](https://www.login.gov) account. Upon completion, you will be redirected back to this website to begin the registration process on behalf of your organization. Registered applicants will be able to create, view, and manage their applications. Before registering, please review the [DOE Applicant User Guide](#).



Log In

### Department of Energy Announcement:

Application submissions for the 2024 Program Year of the Low-Income Communities Bonus Credit Program opened on May 28, 2024. The initial 30-day application window will conclude on **June 27 at 11:59 pm ET**. Following the 30-day period, DOE will generally accept applications on a rolling basis and will review applications and provide recommendations to the IRS in the order applications are received.

<https://www.energy.gov/justice/low-income-communities-bonus-credit-program>



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# ITC & PTC Adders – When They Subtract



6%-30% (ITC) and 0.55 cent to 2.75 cent (PTC) spreads based on meeting prevailing wage & apprenticeship requirements (projects <1 MW are exempt/get higher credit automatically)

→ Think of this as a subtraction from the full 30% base credit (>1MW only)



2% to 10% increase for meeting domestic content requirements (plus, for tax-exempt entities, tax credit starts phasing down in 2024 if domestic content reqs not met)

→ By 2026, base credit goes to zero for elective pay claimants that do not meet domestic content criteria (>1MW only)



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# Clean Commercial Vehicle Credit (IRC s 45W)

Up to 30% tax credit for purchase of qualified clean commercial vehicle

- \$40,000 cap for vehicles larger than 14,000 pounds
- \$7,500 cap for vehicles smaller than 14,000 pounds
- Uncapped in the aggregate
- Can be combined with other programs (clean school buses, etc.)



# Alternative Vehicle Fueling Credit(IRC s 30C)

Six percent to 30 percent credit for charging equipment for electric, hydrogen, or natural gas vehicles

- Cap of \$100,000
- Only for fueling infrastructure built in nonurban census tracts or low-income communities
- Prevailing wage & apprenticeship for 30% credit



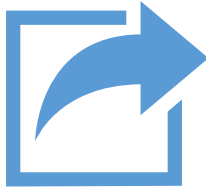
# Elective Pay: Mechanics



## Registration

Register project for which tax credit will be claimed on a to-be-released online portal from the IRS

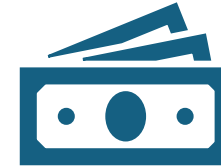
- Get unique registration number



## IRS Filings

File tax return (Form 990-T) & Form 3800 with registration number and supporting documentation by tax deadline

- Due 4.5 months after end of taxable year (+6-month extension if requested)



## Refund

IRS makes payment after review of tax filing

- Could be more than 1 year after project is placed into service/money is spent



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# Elective Pay: Mechanics

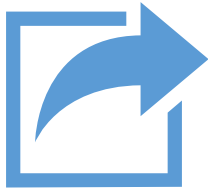


## Registration

Register project for which tax credit will be claimed on a to-be-released online portal from the IRS

- Get unique registration number

Filing deadlines: May,  
Aug, Nov, Feb 15



## IRS Filings

File tax return (Form 990-T) & 3800 with registration number and supporting documentation by deadline

- Due 4.5 months after end of taxable year (+6-month extension if requested)

But you can get a 6-month extension



## Refund

IRS makes payment after review of tax filing

- Could be more than 1 year after project is placed into service/money is spent



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# Elective Pay: Bureaucratic Considerations

Collecting needed  
documentation

No ability to amend  
filing later for missing  
credit claims (+limited  
ability to correct)

Cash payment comes  
*after* IRS reviews Form  
990-T

Tax credits are new to  
nontaxable orgs

Different teams in  
organization  
need to work together



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# Elective Pay: Benefits

Guaranteed  
money for eligible  
projects

No competitive  
grant application

Mostly uncapped

Often stackable  
with grants and  
other forms of  
financing

No extended  
reporting (for  
most credits)

Available now

# Elective Pay – Moving Forward



Tax credits are available this year  
(2023-2032)

Current projects and projects from last year  
are eligible



IRS guidance is final



Huge potential; credits are mostly uncapped and money is available  
now for state & local governments & agencies and nonprofits



# Elective Pay – Worth Pursuing?

- 10-year program – get familiar with it now and use elective pay many times
- This is the tool states, local governments and CBOs have to fund clean energy projects, ZEVs, and vehicle chargers
- Elective pay is not a grant – no scoping, reporting, competition
- Resources are available
  - See next slide



# Elective Pay Resources

- Lawyers for Good Government resource page:  
<https://www.lawyersforgoodgovernment.org/elective-pay-ira-tax-incentives>
  - In particular: FAQ page – can find questions and ask your own
  - Resources on which forms for which credits
  - Keep an eye for when they open clinic opportunities
- IRS Video on Preregistration Portal:  
<https://www.lawyersforgoodgovernment.org/elective-pay-ira-tax-incentives>
- Blog on final regulations:  
<https://blogs.law.columbia.edu/climatechange/2024/03/06/inflation-reduction-act-final-elective-pay-rule-takeaways-for-cities/>



Thank You!

**Amy E. Turner**

Sabin Center for Climate Change Law, Columbia Law School

[aturner@law.columbia.edu](mailto:aturner@law.columbia.edu)

Twitter: @amyturner

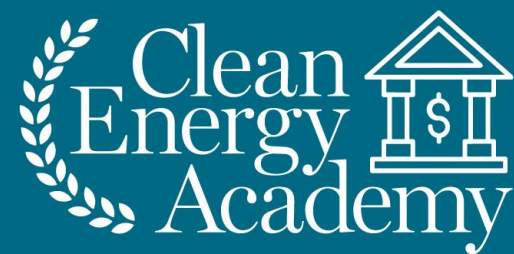


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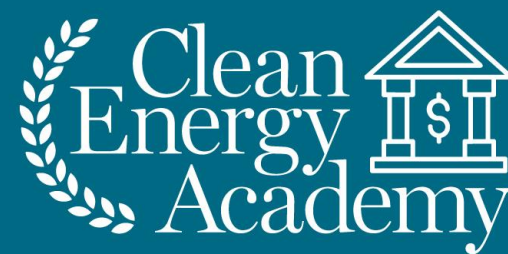
# Q&A



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# 5-Minute Break



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**VIRTUAL**

# **ELECTIVE PAY**

**"WE DID IT AND YOU CAN TOO"**

---

A firsthand account of how to register for elective pay (also known as direct pay) and integrate it into project planning.



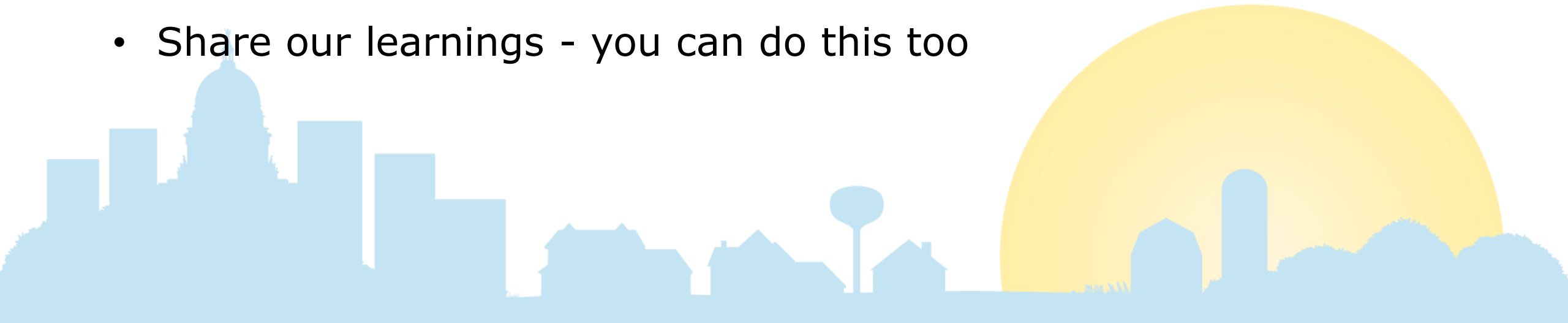
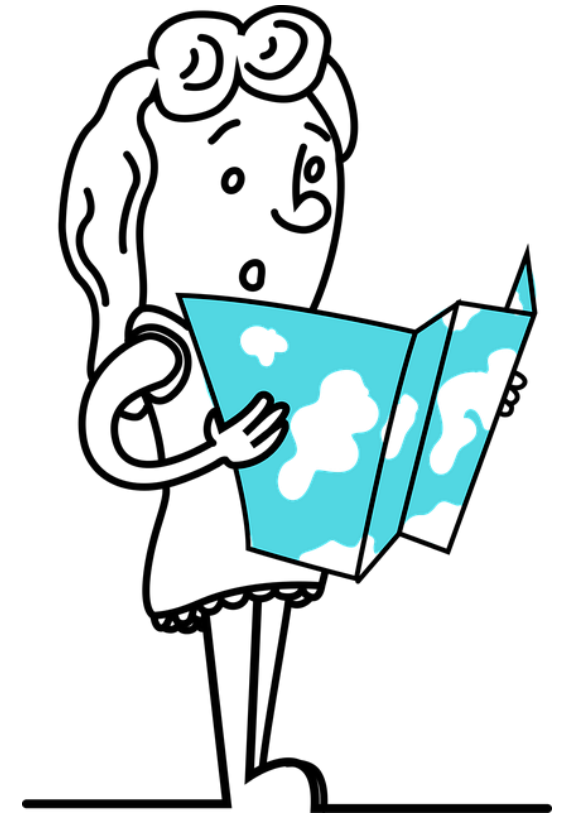
**Kathy Kuntz**

***Director***

*Dane County, WI Office of  
Energy and Climate Change*

# Elective Pay Pioneers

- Entities filing 2023 claims in 2024
- Dane County
  - EV fleet additions in 2023; solar & EVs in 2024
- Worked closely with local governments
  - Village of McFarland (est. population 9,700)
    - Public Safety Center, featuring solar and geothermal
  - City of Sun Prairie (est. population 37,200)
    - EV fleet additions
- Share our learnings - you can do this too

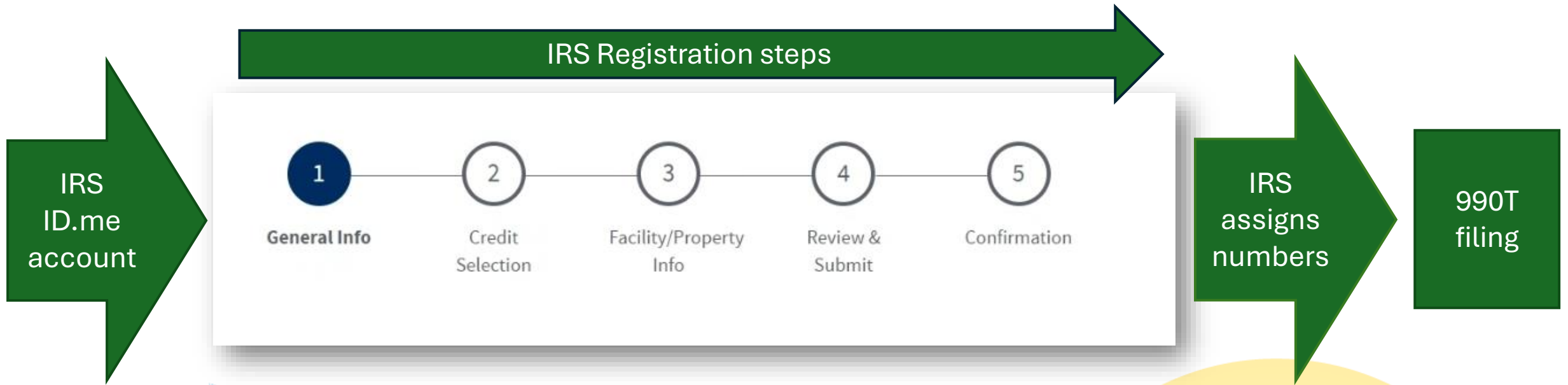


# Filing Steps

1. Set up ID.me account
  - Create a personal account with the IRS
2. Set up Organization account for Elective Pay
  - Log in via ID.me
  - Use your org's Tax ID to create organizational profile
3. Register specific projects
  - Enter specifics, upload supporting documents
4. Submit registration for IRS review
  - Registration is locked until IRS review is complete
5. IRS reviews application, identifies issues to resolve or assigns registration numbers
  - You get registration number to use to claim the credit
6. File 990T and associated paperwork by deadline

The screenshot shows the IRS website's navigation bar with links for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. The main heading is "Register for elective payment or transfer of credits". A sidebar on the left lists categories: Family, Dependents and Students; Clean Energy and Vehicle Credits (with sub-items: Clean Vehicle Credits, Home Energy Credits, Elective Pay and Transferability, Builders of Energy-Efficient Homes, Energy Efficient Commercial Buildings, Advanced Energy Project, Alternative Fuel Vehicle Refueling Property); Individuals Credits and Deductions; and Business Credits and Deductions. The main content area includes a "First-time users" section with a button "Authorize a clean energy account" and a "Returning users" section with a button "Access a clean energy account". Below these are instructions for "What you need" to register, including requirements for clean energy accounts and personal identity verification.

# Registration & Filing Steps



# Part of Registration Is Attestation

## Attestation

Under penalties of perjury, I declare that the information contained in this registration is true, correct and complete to the best of my knowledge and belief.\*

BACK

SUBMIT

 SAVE PROGRESS

[Cancel](#)





# Entities Delegate Roles Differently

- Who holds the ID.me account(s)?
- Who is completing the organizational profile?
  - Need access to Tax ID, bank account information
- Who is filling out the project registration details?
  - Project-specific documents (title for EVs, project summary for geothermal or solar)
- Often a combination of sustainability staff and someone in finance



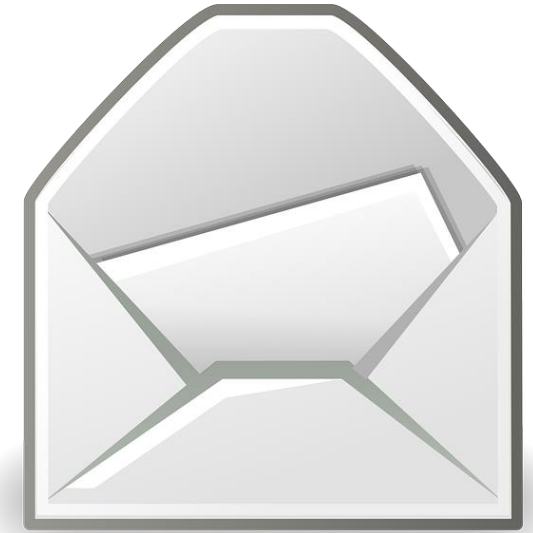
# When We Had Questions...

- Reached out to our peers also doing a filing
  - We even met to compare forms!
- Used IRS office hours
  - Really helpful and accessible
- Got technical help from design teams on clean energy projects
- Did not use CPA consultants
  - Fees seemed inconsistent with level of effort required



# There's an IRS Email!

- *Real people respond to your questions!*



[irs.elective.payment.or.transfer.of.credit@irs.gov](mailto:irs.elective.payment.or.transfer.of.credit@irs.gov)



# General Tips For Registration Process

- Before you start registration process
  - Gather supporting documents, review IRS toolkit instructions
- Navigating the IRS system
  - If you get an error, hit submit again
- Timing your submission
  - Once you submit the submission is locked until the IRS review is finished or you opt to amend your application (which loses your place in the queue) so plan accordingly



# Registration Tips

*For clean energy projects you'll be asked for the location in latitude and longitude – you can access that via Google maps by right clicking on the project location.*

## Latitude\*

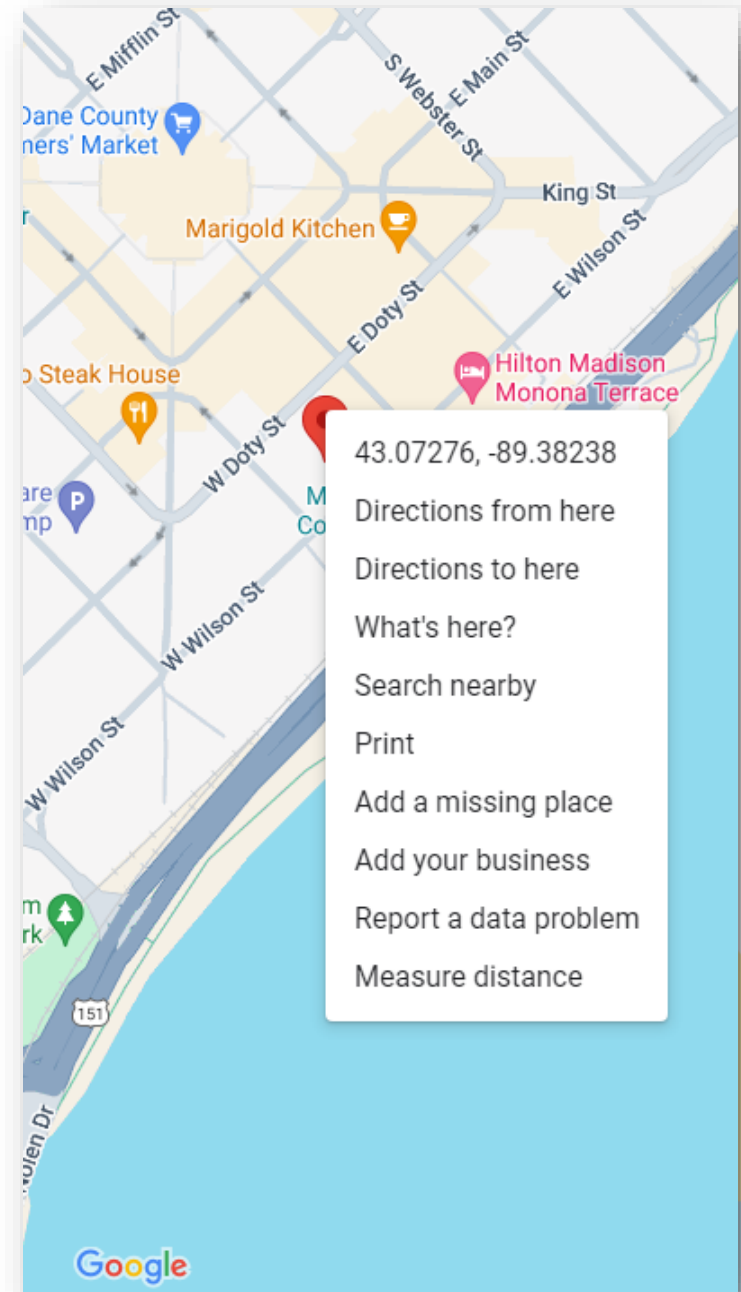
Enter latitude in decimal format with 6 digits to the right of the decimal (for example: 41.403385)

43.015765

## Longitude\*

Enter longitude in decimal format with 6 digits to the right of the decimal (for example: -74.174039)

-89.275742





# Navigating System Tips

## IRA/CHIPS Credits

Register your intent to make a credit election. Refer to the [instructions](#) to understand what information and documents you will need to provide for each credit prior to beginning your registration. Refer to our [privacy notice](#) for more details on why we ask for this information.

You may be eligible for either:

- An elective payment. This will be applied as a credit to any taxes owed first. If there's excess, this may result in a refund
- A transfer election. This allows you to transfer all or part of the credit to an unrelated party in exchange for cash

### 2023 IRA/CHIPS Credit Registration

Have your Taxpayer ID (EIN) on hand to register. You'll also need to know the type of federal tax returns you file and details about the facilities or properties you are registering. You can save and return later to finish.

REGISTER

### Your Registrations

- View registrations
- See each registration number by facility/property
- Get account status updates

[View your registrations and status updates](#)


Once your organization is set up you see this screen

**IRS** KATHRYN KUNTZ | COUNTY OF DANE | Profile | Help | Logout

**Clean Energy**

## Welcome to IRS Clean Energy

The Inflation Reduction Act (IRA) and the Chips and Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments.




### Clean Energy and Semiconductor Manufacturers

**IRA and CHIPS Credits**

Register your intent to make an elective payment or transfer election. You may receive a registration number to use when you file your tax return.

**GET STARTED**




### Vehicle Manufacturers

**Clean Vehicle Credits**

Manufacturers of electric vehicles (EVs) and plug-in hybrid vehicles (PHEVs) may qualify for clean vehicle tax credits. You must report details for each EV you manufacture.

**GET STARTED**



### Vehicle Dealers and Sellers

**Clean Vehicle Credits**

Report new and used vehicles that are eligible for a clean vehicle credit under Internal Revenue Code 30D and 25E.

**GET STARTED**

# Then there's a big list of IRA credits – organized by Tax Code section



## IRA Credits

### (30C) Alternative Fuel Refueling Property Credit

Investment tax credit for alternative fuel refueling property placed in service in a population census tract that is a low-income community for purposes of the new markets tax credit, or in a population census tract that is not an urban area.

### (45) Renewable Electricity Production Credit

Production tax credit for production of electricity from qualified energy resources at a qualified facility during the 10-year credit period which is sold to an unrelated party.

### (45Q) Carbon Oxide Sequestration Credit

Production tax credit for capture and sequestration of carbon oxide at a qualified facility.

### (45U) Zero Emission Nuclear Power Production Credit

Production tax credit for electricity produced by the taxpayer at a qualified nuclear power facility (which excludes an advanced nuclear facility defined in section 45J).

### (45V) Clean Hydrogen Production Credit

Production tax credit for the domestic manufacturing and sale of certain solar and wind energy components, certain inverters, qualifying battery components, and applicable critical minerals.

### (45W) Qualified Commercial Clean Vehicles Credit

Investment tax credit for purchase of one or more qualified commercial clean vehicles.

### (45X) Advanced Manufacturing Production Credit

Creates a new credit to include production of other clean energy products and materials. (E.g., wind, solar, battery storage, inverters, applicable critical minerals components)

### (45Y) Clean Electricity Production Credit

Production tax credit for production of electricity at facilities with a greenhouse gas emissions rate not greater than zero.

### (45Z) Clean Fuel Production Credit

Production tax credit limited to registered producers of transportation fuels produced in the United States.

2023-24

### (48) Energy Credit

Extends and expands the 48 Energy credit based upon the investment in qualified energy property.

### (48C) Advanced Energy Project Credit

Investment tax credit for qualifying investments in clean energy projects that receive an allocation based on an application process.

2025

### (48E) Clean Electricity Investment Credit

Investment tax credit for qualified investment in qualifying zero-emissions electricity generation facilities or energy storage technology.



# Supporting Documents

- For 45W, Clean Fuel Vehicles, provide Proof of Ownership
  - Title
  - Sale Document
  - Vehicle Registration
  - *You must submit at least one document; submitting 2 or more increases the odds that the IRS will approve without delay*
- For 48, Energy Credit (48E after 12/31/2024)
  - Proof of ownership
  - Construction permit
  - Permit to operate (if applies)
  - *Size limit on files – they don't want big detailed documents – summaries better*



# Sample 48 (ITC) Supporting Documents

VOM PSC DIS Permission to Start Construction.pdf

120.3 KB

 Remove

Document Type\*

Permits



VOM PSC HGA ITC Cover Leter.pdf

87.8 KB

 Remove

Document Type\*

Certifications



VOM PSC Facility Description Letter.pdf

34.5 KB

 Remove

Document Type\*

Evidence of ownership



# Registration Tips



CASSANDRA SUETTINGER

VILLAGE OF MCFARLAND

Profile

Help

Logout

Clean Energy

Clean Energy / IRA/CHIPS Credits / 2023 IRA/CHIPS Credit Registration

## 2023 IRA/CHIPS Credit Registration



### Success

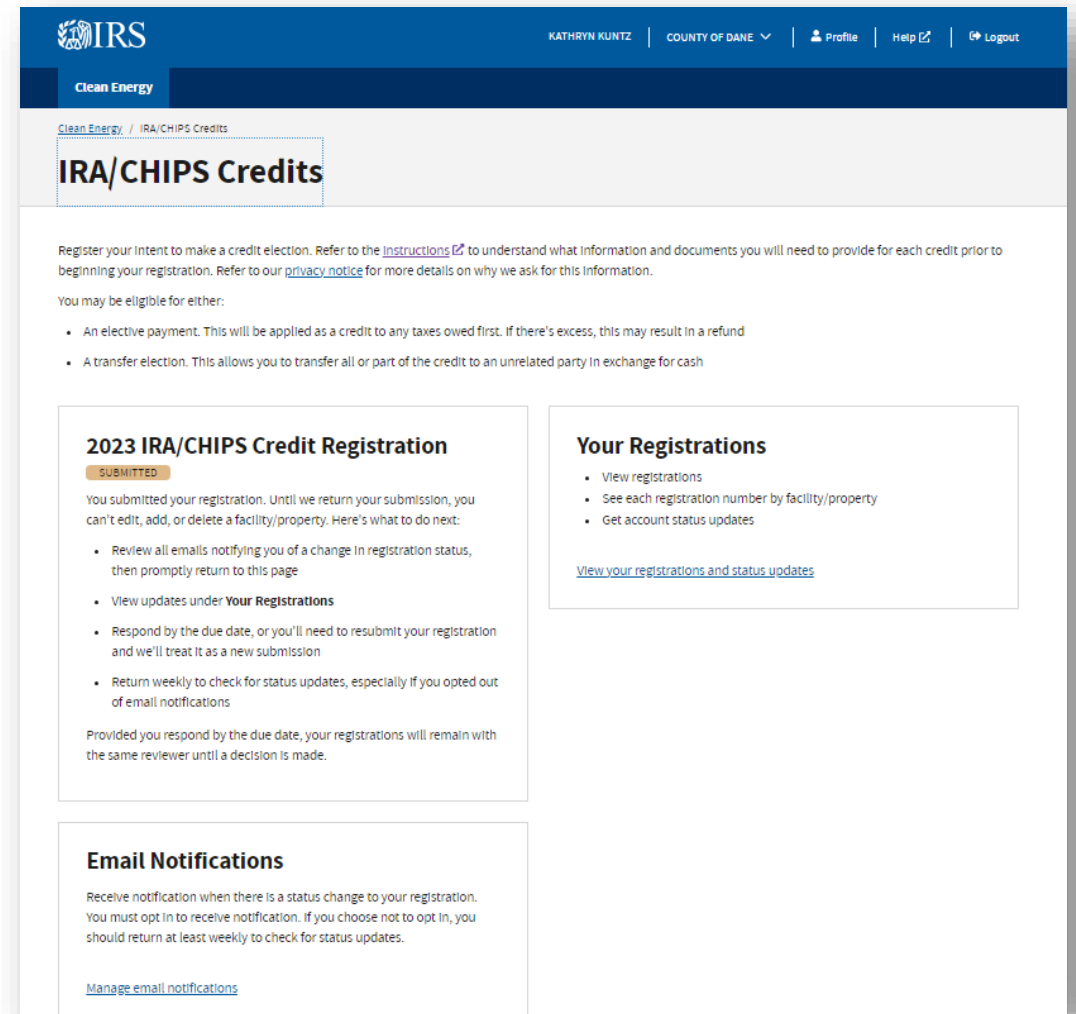
We received your 2023 IRA/CHIPS Credit Registration.

[Return to IRA/CHIPS Home](#)



# And Then You Wait

- Sign up for email alerts
  - AND check in 1x month while waiting
  - System alerts not 100% reliable
- Expect 30-60 days for IRS review
  - IRS assigns registration #s
  - You use registration #s to do 990T filing
- 990T Filing due 5.5 months after your end of year
  - May 15 deadline for Jan-Dec fiscal years



The screenshot shows the IRS Clean Energy website interface. At the top, there is a navigation bar with the IRS logo, the user name 'KATHRYN KUNTZ', the location 'COUNTY OF DANE', and links for 'Profile', 'Help', and 'Logout'. Below this is a 'Clean Energy' header. The main content area is titled 'IRA/CHIPS Credits'. It includes a registration instruction, eligibility criteria (elective payment and transfer election), a '2023 IRA/CHIPS Credit Registration' section with a 'SUBMITTED' status and a list of instructions for users, a 'Your Registrations' section with links to view registrations and status updates, and an 'Email Notifications' section with a link to manage notifications. The background of the screenshot features a stylized city skyline with a large yellow sun.

# Success!

## Review Complete

View registration numbers issued below. Your case is now closed.

**Please note:**

- Registration numbers are unique, linked to a specific facility/property and valid for the registration tax year
- You may add, edit or delete any facility/property. Changes will create a new submission and be processed in the order received

## 2023 IRA/CHIPS Credit Registration

 AMEND REGISTRATION

VIEW SUBMISSION

Submission Status	Facilities/Properties	Date Submitted
Returned - Closed	3	Feb 07, 2024



# Partial Success

*Email notification  
received 3/6/2024*



## Clean Energy

Clean Energy / IRA/CHIPS Credits / Your Registrations

### Your Registrations

#### **⚠ Action needed**

##### **Some registration numbers NOT Issued**

- View Comments below
- Respond to comments by amending your registration by the date shown to keep open. **Submission will close if you don't respond by date shown**
- If you add information and resubmit after the date shown, it will create a new submission and be processed in the order received

##### **For Issued registration numbers view below**

Please note:

- Registration numbers are unique, linked to a specific facility/property and valid for the registration tax year
- You may add, edit or delete any facility/property. Changes will create a new submission and be processed in the order received
- If you update your facility or property, then the previously issued registration numbers may be subject to change after review

### 2023 IRA/CHIPS Credit Registration

[AMEND REGISTRATION](#)

[VIEW SUBMISSION](#)

Submission Status	Facilities/Properties	Date Submitted
Returned - Open	7	Jan 24, 2024

#### Latest Comments About Your Submission

**Leichter Elaine** | Feb 22, 2024

Please refer to comments regarding specific vehicles. The supporting documentation for certain vehicles need to be uploaded again. One of the VINs may be incorrect or incomplete.

# Partial Success

## Registration Information

7 Facilities/Properties

Registration #	Credit	Facility/Property #	Identifier	Election Type	Facility/Property Status	Comments
Pending	45W - Qualified Commercial Clean Vehicles	Facility/Property 1	1G1 [REDACTED]	Elective Payment	Not Issued	<a href="#">View Comments</a>
PF [REDACTED]	45W - Qualified Commercial Clean Vehicles	Facility/Property 2	KM8 [REDACTED]	Elective Payment	Issued	N/A
PF [REDACTED]	45W - Qualified Commercial Clean Vehicles	Facility/Property 3	KM8 [REDACTED]	Elective Payment	Issued	N/A
Pending	45W - Qualified Commercial Clean Vehicles	Facility/Property 4	1FT [REDACTED]	Elective Payment	Not Issued	<a href="#">View Comments</a>
PF [REDACTED]	45W - Qualified Commercial Clean Vehicles	Facility/Property 5	3FM [REDACTED]	Elective Payment	Issued	N/A
Pending	45W - Qualified Commercial Clean Vehicles	Facility/Property 6	3FM [REDACTED]	Elective Payment	Not Issued	<a href="#">View Comments</a>
PF [REDACTED]	45W - Qualified Commercial Clean Vehicles	Facility/Property 7	3FM [REDACTED]	Elective Payment	Issued	N/A

# Filing 990T

**Elective payment election only.** Organizations filing with regard to making an elective payment election and have no unrelated business taxable income, including applicable entities (as defined earlier) not subject to federal income tax and not otherwise required to file any annual tax or information return, must complete the following lines of Form 990-T.

- **The heading area above Part I, except items B, C, E, J, K, and L.**
- **Part II, lines 3 and 7 (enter -0-).**
- **Part III, lines 6g, 7, 10, and 11.**
- **Signature area.**

In addition, complete and attach Form 3800, and all forms required to compute each applicable credit.

organization disposes of the investment. See the Instructions for Form 8997.

**TIP** If you are filing Form 990-T only with regard to an elective payment election, because of the proxy tax, other taxes, or only to claim a refund, go directly to Elective Payment Election Only, Proxy Tax Only, Other Taxes, or Claim for Refund, later. If you are filing Form 990-T only to claim the credit for small employer health insurance premiums, see the instructions for Part III, line 6f, later.

**business taxable income.** Complete Form 990-T, and also a separate Form 990-T for each separate unrelated business taxable income (UBTI) first. See *General Instructions for Form 990-T*, later.

Consolidated return provisions of Form 990-T apply to organizations, except for S corporations. If a title holding 1(c)(2) pays any amount of organization exempt from tax (except that the expenses of income), and the corporation return as described below, in as being organized and the other exempt organizations described in section

tax under section 501(a), one or more earning income from the or purposes of section 1361. The definition of an affiliated organization of chapter 6, then these provisions apply. The parent Affiliations Schedule, to the extent a consolidated return is required, is added to a company must attach Form 990-T. See the instructions for Form 990-T.

organization with no UBTI must complete and file Form 990-T. If you do not complete or attach Form 990-T,

Organizations filing with an elective payment election and have no unrelated business taxable income tax and not otherwise required to file any annual tax or information return, must complete the following lines of Form 990-T.

- The heading area above Part I, except items B, C, E, J, K, and L.
- Part II, lines 3 and 7 (enter -0-).
- Part III, lines 6g, 7, 10, and 11.
- Signature area.

In addition, complete and attach Form 3800, and all forms required to compute each applicable credit.

**Proxy tax only.** Organizations that are required to file Form 990-T only because they are liable for the proxy tax on lobbying and political expenditures must complete the following.

- The heading (above Part I) except items J and K.
- Part II, lines 3 and 7.
- Part III.
- Signature area.
- Attach a statement showing the proxy tax computation.

**Other taxes.** Organizations that are required to file Form 990-T only because they are liable for tax under section 1291 or tax previously deferred under section 1294, recapture taxes, the tax on a hospital organization's non-compliant facility income, or other items listed in the instructions for Part III, line 4, must complete the following.

- The heading above Part I except items J and K.
- The applicable lines of Parts II and III.
- Signature area.
- Attach all appropriate forms and/or schedules showing the computation of the applicable tax or taxes.

**Other amounts due.** Organizations that are required to file Form 990-T only because they are liable for amounts due because of the recapture of a tax credit, or other items listed in the instructions for Part III, line 3, must complete the following.

- The heading above Part I except items J and K.
- The applicable lines of Parts II and III that require an entry.
- Signature area.
- Attach all appropriate forms and/or schedules showing the computation of the applicable tax or taxes.

**Claim for refund (including special instructions for IRA trustees or direct payments of certain credits).** If your only reason for filing a Form 990-T is to claim a refund or request a credit, complete the following.

- The heading above Part I except items J and K.
- Enter -0- on Part I, lines 1 and 11, and Part III, line 4.
- Enter the credit or payment on Part III, lines 6a through 6g, as appropriate.
- Part III, lines 7, 10, and 11.
- Signature area.

For claims described below, follow the additional instructions for that claim.

**IRAs and other tax-exempt shareholders in a RIC or REIT.** If you are an IRA or other tax-exempt shareholder that is invested in a RIC or a REIT and file Form 990-T only to obtain a refund of income tax paid on undistributed long-term capital gains, follow the steps under *Claim for refund (including special instructions for IRA trustees)* above; check the applicable box in item H at the top of Form 990-T; and attach Copy B of Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains.

**Composite Form 990-T.** If you are a trustee of more than one IRA invested in a RIC, you may be able to file a composite Form 990-T to claim a refund of tax under section 852(b) instead of filing a separate Form 990-T for each IRA. See Notice 90-18, 1990-1 C.B. 327, for information on who can file a composite return. Complete the steps under *Claim for refund (including special instructions for IRA trustees)* above and follow the additional requirements in the notice.

**Backup withholding.** If your only reason for filing Form 990-T is to claim a refund of backup withholding, complete the steps under *Claim for refund (including special instructions for IRA trustees)* above and attach a copy of the Form 1099 showing the withholding.

## When, Where, and How To File

### When To File

**15th day of 4th month or 15th day of 5th month.** An employees' trust defined in section 401(a), an IRA (including SEPs and SIMPLEs), a Roth IRA, a Coverdell ESA, or an Archer MSA must file Form 990-T by the 15th day of the 4th month after the end of its tax year. All other organizations must file Form 990-T by the 15th day of the 5th month after the end of their tax year. If the regular due date falls on a Saturday, Sunday, or legal holiday, file no later than the next business day. If the return is filed late, see *Interest and Penalties*, later.

# The Forms

- 990T
- 3800
  - General Business Credit
  - List all the credits claimed
- Credit-Specific Forms
- File electronically or via snail mail
- Then await IRS payment via snail mail

Form 3800 (2023) Page 3

**Part III** Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

	(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
1a	Form 3468, Part II									
b	Form 7207									
c	Form 6765									
d	Form 3468, Part III									
e	Form 8826									
f	Form 8835, Part II									
g	Form 7210									
h	Form 8820									
i	Form 8874									
j	Form 8881, Part I									
k	Form 8882									
l	Form 8864 (diesel)									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Reserved (45Z)									
r	Form 8910									
s	Form 8911, Part II									
t	Form 8830									
u	Form 7213, Part II									
v	Form 3468, Part V									
w	Form 8932									
x	Form 8933									
y	Form 8936, Part II									
z	Reserved									
aa	Form 8936, Part V		8					\$60,000	\$60,000	
bb	Form 8904									
cc	Form 7213, Part I									
dd	Form 8881, Part II									
ee	Form 8881, Part III									
ff	Form 8864, line 8									
gg	Reserved (1gg)									
hh	Reserved (1hh)									
ii	Reserved (1ii)									
jj	Reserved (1jj)									
zz	Other credits									
2	Add lines 1a through 1zz									

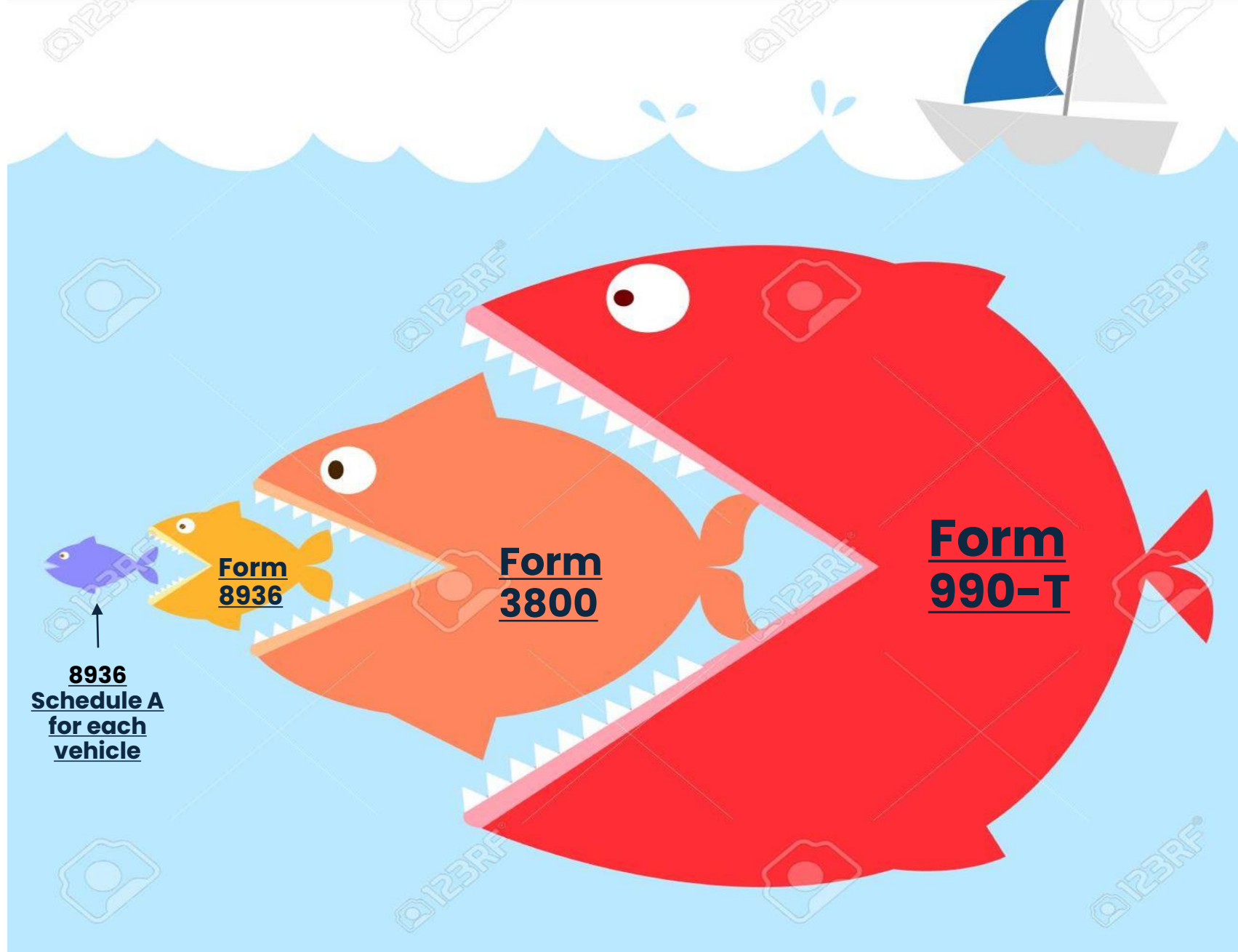
Form 3800 (2023)





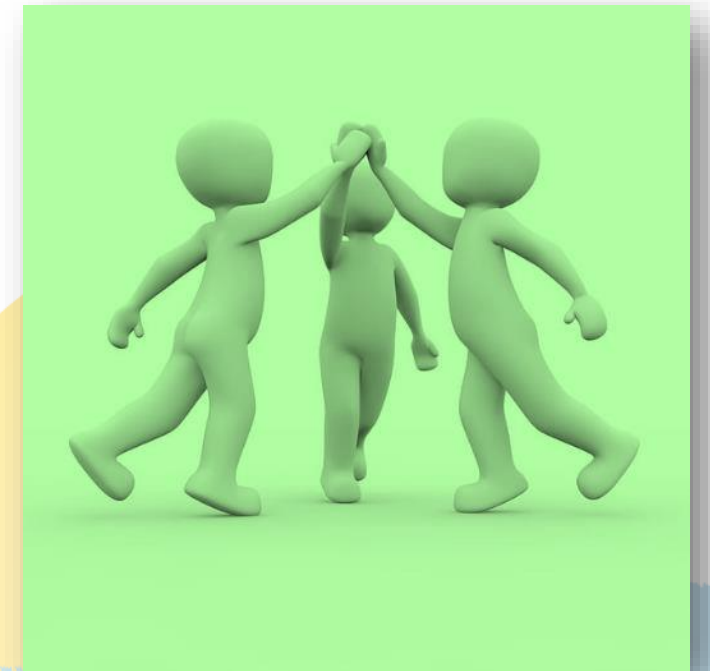
# Forms Feed into Each Other

EV Example:



# Elective Pay: Worth the Effort

- For clean vehicles, about 8 hours total of staff time
  - Includes gathering documents, back and forth with IRS
- Maybe as much as 20 hours for clean energy projects
  - Village of McFarland is getting \$1M in Elective Pay
  - No strings attached – no reporting required
  - For 20 hours of staff time, that's a great bargain!
- *This process will get easier every time we do it*

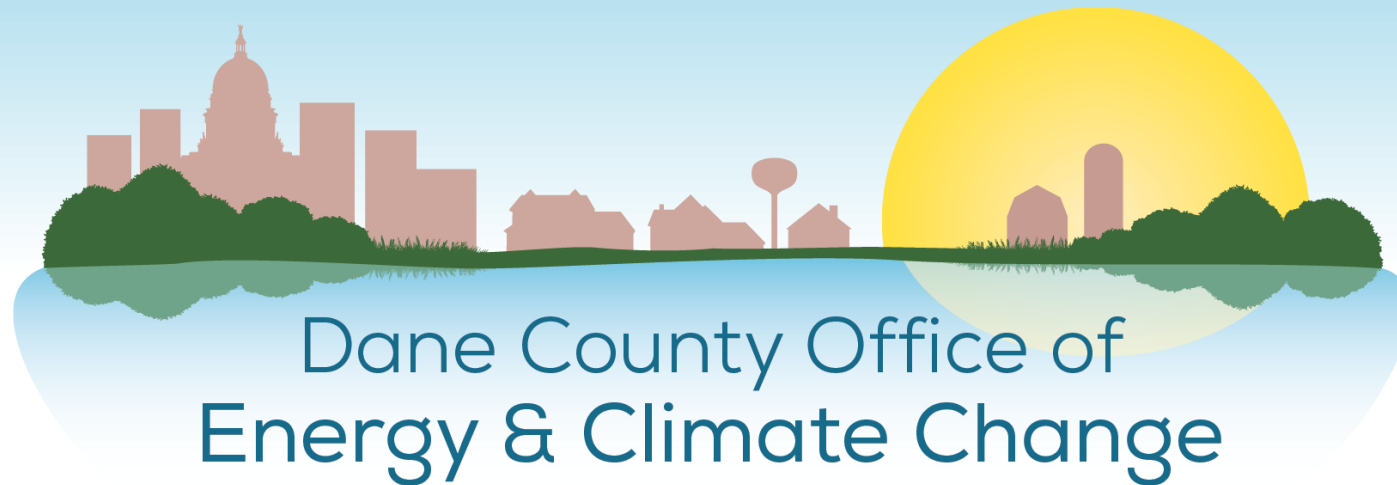


# You Can Do This!

Kathy Kuntz

[Kuntz.Kathryn@danecounty.gov](mailto:Kuntz.Kathryn@danecounty.gov)

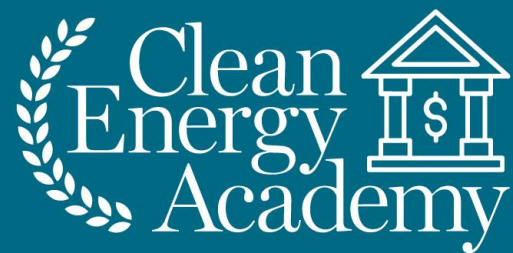
[DaneClimateAction.org](http://DaneClimateAction.org)



Dane County Office of  
Energy & Climate Change



# Q&A



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ALL IN**



# Breakout: Challenges and Opportunities

Discussion Questions

Duration: 3:25 pm ET

Introduce yourself with your name, role, organization and what brought you to the Academy.

- 1) What are the challenges keeping you and your organization from utilizing clean energy incentives?
- 2) How do you plan to address these challenges?



# Breakout Room 1

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**



# Breakout Room 2

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**

# Breakout Room 3

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**

# Breakout Room 4

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**

# Breakout Room 5

Group member names: Angie Oberg, Anne Jakle, Aaron Durnbaugh

## What are the challenges keeping you from utilizing clean energy incentives?

- **Lack of understanding**
- **Phasing of projects (how do you deal with multiple stages)?**
- **Complexity of deep well geothermal projects**
- **Bonus area locations**

## How do you plan to address those challenges?

- **Guidance from IRS**
- **Help from the CLA**
- **RMI chasing down sticky issues**

# Breakout Room 6

Group member names: Megan Conway, Loyola University Chicago, Jen Boothroyd, Northern Light Health

## What are the challenges keeping you from utilizing clean energy incentives?

- Disparate stakeholders from across the organization needing to collaborate
- New, untested technologies
- EV charging – is this a benefit for students and employees? Or a revenue-generating opportunity?

## How do you plan to address those challenges?

- **Sharing the recording of this presentation?**
- **Connecting with other orgs - Jen had great experience to share about restrictions around offering EV charging as a benefit - "untaxed compensation"**

# Breakout Room 7

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**



# Breakout Room 8

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**

# Breakout Room 9

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**

# Breakout Room 10

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**

# Breakout Room 11

Group member names: Fill here

## What are the challenges keeping you from utilizing clean energy incentives?

- **Mike - money and know-how, new to the college, not sure who to reach out to -**
- **Tom - nuts and bolts for how non-profits can recoup incentive \$\$**

## How do you plan to address those challenges?

- **Mike - download forms from RMI**
- **Tom - these workshops, working more with accounting**

# Breakout Room 12

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**

# Breakout Room 13

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**



# Breakout Room 14

Group member names: Fill here

**What are the challenges keeping you from utilizing clean energy incentives?**

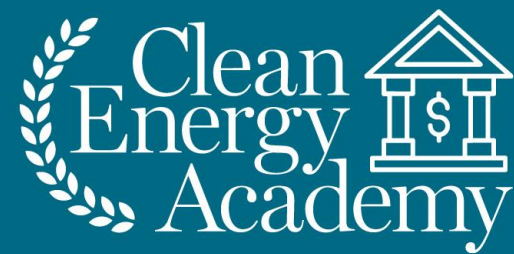
- **Fill here**

**How do you plan to address those challenges?**

- **Fill here**



# Next steps



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# Next steps

## Ours

- Send the first Calendly link for 45-min one-on-one meeting.
- Send a second Calendly poll for August group workshop.
- Upload resources and docs to Google Drive folder and share.

## Yours

- Fill out the press release template and post.
- Fill out BOTH Calendly polls for one-on-one meeting and group workshop by **June 28**.
- Organize a team huddle to reflect on:
  - What is still unclear?
  - What are your next steps for implementation?

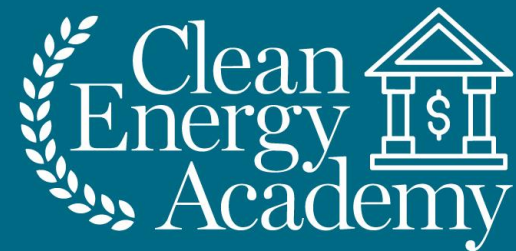


# Thank you!

Questions? Email your program managers:

Jasmine Chiu – [jchiu@rmi.org](mailto:jchiu@rmi.org)

Miguel Moravec – [mmoravec@rmi.org](mailto:mmoravec@rmi.org)



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