Demystifying the Elective Pay Filing Process

Government Finance Officers Association

LAWYERS FOR GOOD GOVERNMENT

1. **Step 1: Filing Timelines**
2. **Step 2: Pre-Filing Reg Portal**
3. **Step 3: Tax Forms Are Fun!**
   a. Form 990-T
   b. Form 3800 General Business Credit
   c. Form 8936 EV Vehicles + Schedule A
   d. Form 3468 Investment Credit (ITC)
   e. Form 8911 EV Infrastructure
4. **Building Internal Power - Finance/Atty**
5. **Resources to Help**

Agenda

This Is Not Legal or Accounting Advice Tailored to Any Individual or Entity

Today's discussion provides a high-level legal overview only and should not be considered tailored legal advice to any one applicable entity.

Please consult your in-house attorney and your finance officer with questions about your specific matter.

Legal Disclaimer: The information provided on this presentation does not, and is not intended to, constitute legal advice; instead, all information, content, and materials provided are for general guidance purposes only.

Step 1: When Do I File? May 15th? Nov 15th?

General Rule: 4.5 months after the end of the tax year your project was completed, or 10.5 months IF you use the extension.

Example #1: Calendar Year = Jan 2023-Dec 2023

- Project completed Aug 30, 2023
- First filing deadline = May 15, 2024; extension until Nov 15, 2024

Example #2: Fiscal/Tax Year = July 2023-June 2024

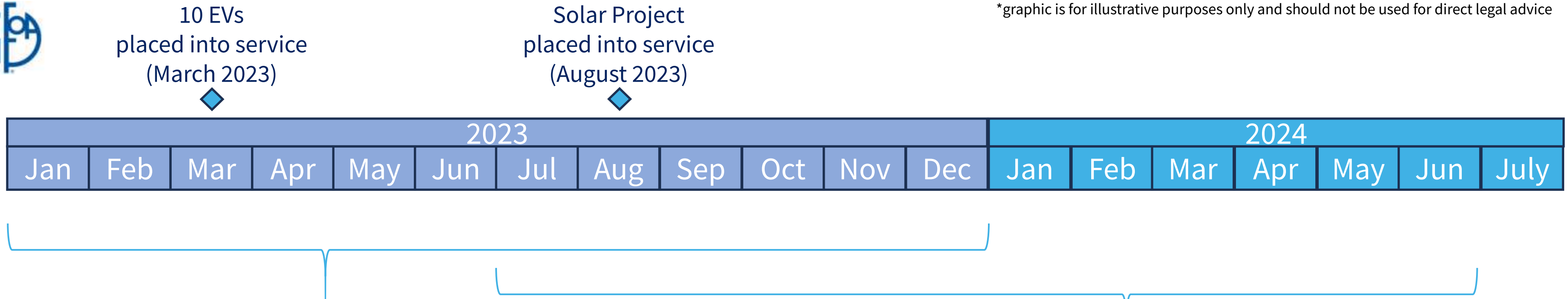
- Project completed Aug 30, 2023
- First filing deadline = Nov 15, 2024; extension until May 15, 2025

Step 1B: Six-Month Extension; Paperless vs. Request

- **Everyone** can get a 6-month extension to filing deadline
- **Paperless for most:** Government entities filing ***for the first time for 2023 projects get a paperless extension*** without having to filing the extension form.
- **Not Paperless:** If your entity filed tax forms previously, you will need to **use Form 8868 by your first deadline (May 15 for many)** to request extension
- **Most gov entities are typically first-time filers. If you're unsure:**
  - Ask your finance officer!
  - If they don't know, have them call TEGE Customer Account Services (877-829-5500) to confirm what forms have been filed by the entity.
  - If that doesn't work, email: **irs.elective.payment.or.transfer.of.credit@irs.gov**

Step 1C: Fiscal Period Analysis; Calendar vs. Fiscal Year

*graphic is for illustrative purposes only and should not be used for direct legal advice



Filing Option 1: Calendar Year
- All 2023 projects covered
- Initial deadline for calendar year filing: **May 15, 2024**
- Six-month extended deadline: **Nov. 15, 2024**

***__Can change back to a non-calendar fiscal year in future years__

Filing Option 2: Fiscal Year (July-June)
- Only solar project PIS in August is eligible
- The 10 EVs are excluded
- Initial deadline for this fiscal year filing: **Nov. 15, 2024**
- Six-month extended deadline: **May 15, 2025**

Build a Timeline: Roadmap for Nov. 15 Filing

May-June

- Complete EV purchases, EV infrastructure and ITC- and PTC-eligible projects spreadsheets
- Discuss Elective Pay with your legal and financial teams
- Determine what filing timeline makes the most sense (Calendar year vs Fiscal Year)

By July 1st

- Confirm project eligibility for all projects listed on project spreadsheets
- Review the Domestic Content, Energy Communities, PWA Bonus adders to determine if your projects are eligible for add'l benefits
- Determine the individual who will sign the pre-registration process on ID.me
- Start filling out your pre-filing registration to gain a unique ID for each project

By Aug 1st

- Work through questions that may come up through the pre-filing process
- Submit your pre-filing registration

By October 1st

- Start filling out credit-specific forms 3468, 8911, 8936, Sched. A (8936), etc.
- Complete a draft 990-T and 3800.
- Ensure that you have the necessary approvals to receive the funds
- Work through any last minute questions that arise

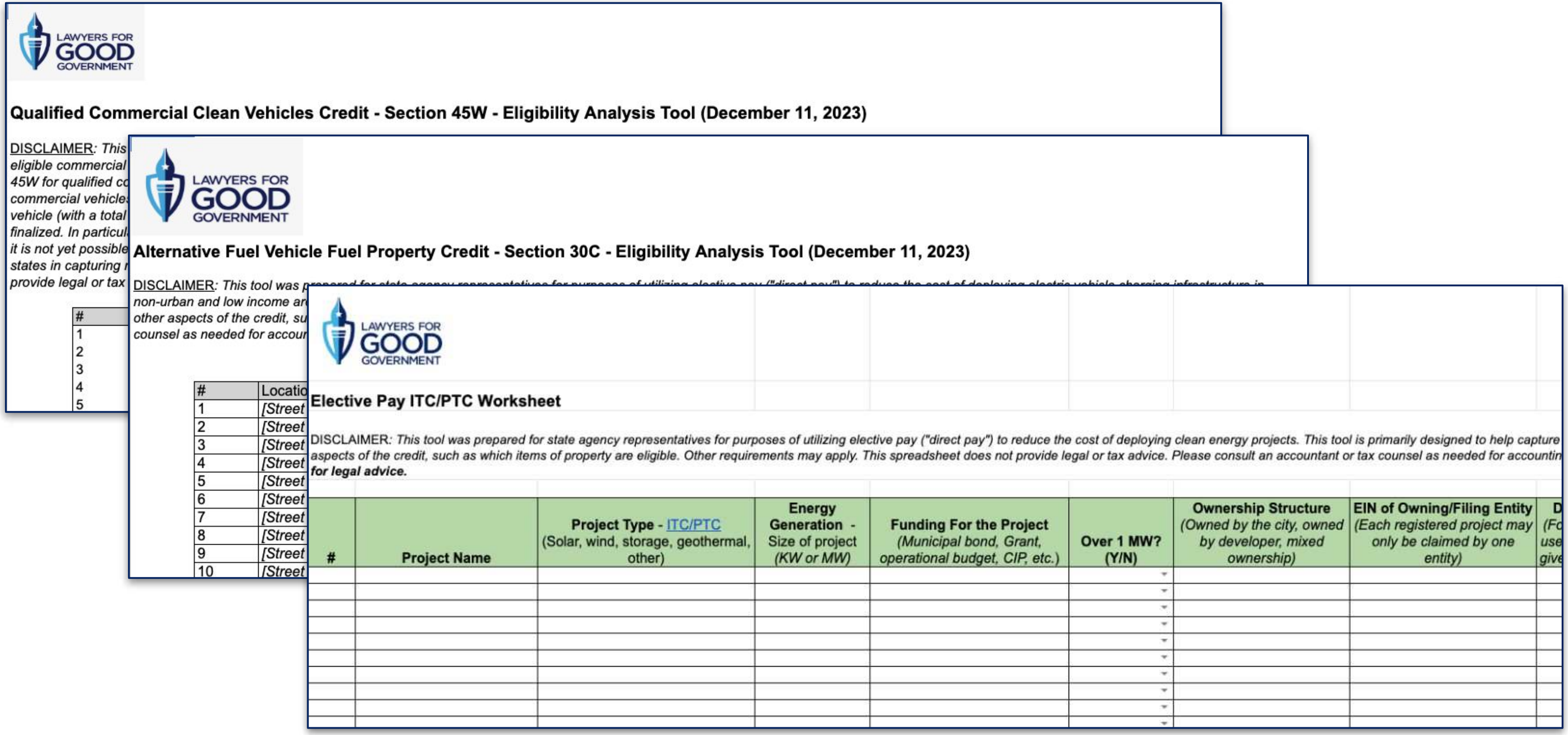
By Nov 15th

- File for Elective Pay

Entity generally leads on effort to complete each step.

We can answers questions as they arise:
reach out to L4GG at cleanenergy@L4GG.org

Collecting All the Info You Need



Step 2: Complete Pre-Filing Registration Portal

Register to receive a unique ID for all of your eligible 2023 projects!

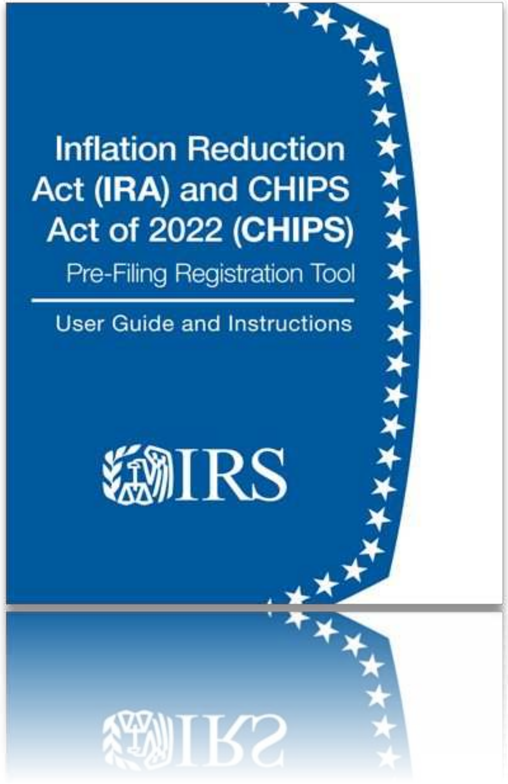
IRS Pre-Filing Registration Portal

PRE-FILING REGISTRATION RESOURCES

- **IRS video walk-through of Pre-Filing Registration Portal**
- **IRS Publication 5884 - "Pre-Filing Registration Tool User Guide" (with screenshots)**
- **IRS Publication 5902 - User ID and ID.me info**
- **NEW: IRS-Hosted Office Hours: 5/1, 5/8, 5/15**

Relevant Pre-Filing Registration Info

1. You may already have an ID.me account!
2. Things to have handy
   a. Login credentials (see ID.me Help Center)
   b. Placed into service date
   c. EIN and tax filing period
   d. Banking information
   e. “Ownership” verification
   f. Facilit(ies) information
   g. Census tract information
3. Who was a part of the process?
4. Understanding the attestation
5. Considerations for tax year/fiscal year



Tips: Register in Portal AS SOON AS POSSIBLE

Strictly financial internal controls

- Purchase orders and "placed in service" (...when was your project completed?)
- ERP or financial systems tracking of relevant transactions
- Tracking Unique Entity Identifiers (SAM.gov) of vendors … and your own organization
- Financing and the capital stack including (...how did you pay for your project?)
  - Tax-exempt opinions
  - Ongoing continuing disclosures to investors
- Preparation and reconciliation of all information required for filing new tax forms
- Accounting for receipt of elective payment

Step 3: Tax Forms are Fun!

May 15, 2024 or
November 15, 2024
(for most entities)

Rules to Remember:

- Complete tax forms by Filing Deadline
- **You will get used to these forms!**
- File **all** eligible properties (projects) completed within same tax year on **same** filing with IRS
- **Every** eligible property needs a unique ID (if you don't have one, go back to Step #2)
- No one tax form cocktail fits all
- Will prepare a combo of tax forms based on which credit(s) you're using
- 990-T and 3800 almost always required if you've never filed before

Form **990-T** Exem

Department of the Treasury
Internal Revenue Service

For calendar yea
Go t
Do not enter S

A ☐ Check box if address changed.

B Exempt under section
☐ 501( )( )
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of
Number,
City or to

C Book value of a

G Check organization type ☐ 501(c
☐ 6417

H Check if filing only to claim ☐ C

I Check if a 501(c)(3) organization

J Enter the number of attached Sch

K During the tax year, was the corpo
If "Yes," enter the name and iden

L The books are in care of

Part I **Total Unrelated Busi**

1 Total of unrelated business taxa
2 Reserved
3 Add lines 1 and 2
4 Charitable contributions (see
5 Total unrelated business taxa
6 Deduction for net operating lo
7 Total of unrelated business t
Subtract line 6 from line 5
8 Specific deduction (generally
9 **Trusts.** Section 199A deducti
10 **Total deductions.** Add lines
11 **Unrelated business taxable**
enter zero

Part II **Tax Computation**

1 **Organizations taxable as co**
2 **Trusts taxable at trust rate**
Part I, line 11, from: ☐ Tax r
3 **Proxy tax.** See instructions
4 Other tax amounts. See instru
5 Alternative minimum tax
6 **Tax on noncompliant facility**
7 **Total.** Add lines 3 through 6 t

Part III **Tax and Payments**

1a Foreign tax credit (corporation
b Other credits (see instructions
c General business credit. Attac
d Credit for prior-year minimum
e **Total credits.** Add lines 1a th
2 Subtract line 1e from Part II, li
3a Amount due from Form 4255
b Amount due from Form 8611
c Amount due from Form 8697
d Amount due from Form 8866
e Other amounts due (see instru
f Total amounts due. Add lines
4 **Total tax.** Add lines 2 and 3f
section 1294. Enter tax amou
5 Current net 965 tax liability pa

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11291J

Form 3800 (2023)

Part III **Current Year General Business Cre**
lines 4a through 4z, enter the number

	(a) Current year credits from:	(b) Elective payment or transfer registration number
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	
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 **8936** **Clean Vehicle**

Department of the Treasury
Internal Revenue Service

Attach to your tax
Go to *www.irs.gov/Form8936* for instructio

Name(s) shown on return

Notes: • Complete a separate Schedule A (Form 8936) for each clean v
• Individuals completing Parts II, III, or IV, must also complete P

Part I **Modified Adjusted Gross Income Amount**

1a Enter the amount from line 11 of your 2023 Form 1040, 1040-SR,
b Enter any income from Puerto Rico you excluded
c Enter any amount from Form 2555, line 45
d Enter any amount from Form 2555, line 50
e Enter any amount from Form 4563, line 15
2 Add lines 1a through 1e
3a Enter the amount from line 11 of your 2022 Form 1040, 1040-SR,
b Enter any income from Puerto Rico you excluded
c Enter any amount from Form 2555, line 45
d Enter any amount from Form 2555, line 50
e Enter any amount from Form 4563, line 15
4 Add lines 3a through 3e
5 Enter the **smaller** of line 2 or line 4

Part II **Credit for Business/Investment Use Part of New Cl**
Note: Individuals can't claim a credit on line 6 if Part I, line 5
qualifying surviving spouse; $225,000 if head of household).

6 Enter the total credit amount figured in Part II of Schedule(s) A (Fo
7 New clean vehicle credit from partnerships and S corporations (se
8 **Business/investment use part of credit.** Add lines 6 and 7. Partne
and report this amount on Schedule K. All others, report this amou

Part III **Credit for Personal Use Part of New Clean Vehicles**
Note: You can't claim the Part III credit if Part I, line 5, is
qualifying surviving spouse; $225,000 if head of household).

9 Enter the total credit amount figured in Part III of Schedule(s) A (F
10 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18
11 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instr
12 Subtract line 11 from line 10. If zero or less, enter -0- and stop he
part of the credit
13 **Personal use part of credit.** Enter the **smaller** of line 9 or line
1040), line 6f. If line 12 is smaller than line 9, see instructions

Part IV **Credit for Previously Owned Clean Vehicles**
Note: You can't claim the Part IV credit if Part I, line 5, i
qualifying surviving spouse; $112,500 if head of household).

14 Enter the total credit amount figured in Part IV of Schedule(s) A (F
15 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18
16 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instr
17 Subtract line 16 from line 15. If zero or less, enter -0- and stop her
18 Enter the **smaller** of line 14 or line 17 here and on Schedule 3
smaller than line 14, see instructions

Part V **Credit for Qualified Commercial Clean Vehicles**

19 Enter the total credit amount figured in Part V of Schedule(s) A (F
20 Qualified commercial clean vehicle credit from partnerships and S
21 Add lines 19 and 20. Partnerships and S corporations, stop here
K. All others, report this amount on Form 3800, Part III, line 1aa

For Paperwork Reduction Act Notice, see separate instructions.

SCHEDULE A (Form 8936)

Department of the Treasury
Internal Revenue Service

Clean Vehicle Credit Amount

Attach to your tax return.
Go to *www.irs.gov/Form8936* for instructions and the latest information.

OMB No. 1545-2137
2023
Attachment Sequence No. **69A**

Name(s) shown on return | **Identifying number**

Part I **Vehicle Details**

1a Year
b Make
c Model
2 Vehicle identification number (VIN) (see instructions)
3 Enter date vehicle was placed in service (MM/DD/YYYY)
4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions.
☐ **Yes. Stop here.** You can't claim a credit amount for a vehicle used primarily outside the United States.
☐ **No.**
5 Does the VIN entered on line 2 belong to a **new clean vehicle** placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part II.
☐ **No.** Go to line 6.
6 Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part IV.
☐ **No.** Go to line 7.
7 Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.
☐ **Yes.** Go to Part V.
☐ **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

Part II **Credit Amount for Business/Investment Use Part of New Clean Vehicle**

8 Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.
☐ **Yes.**
☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.
9 Tentative credit amount (see instructions) | 9
10 Business/investment use percentage (see instructions) | 10 | %
11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below | 11

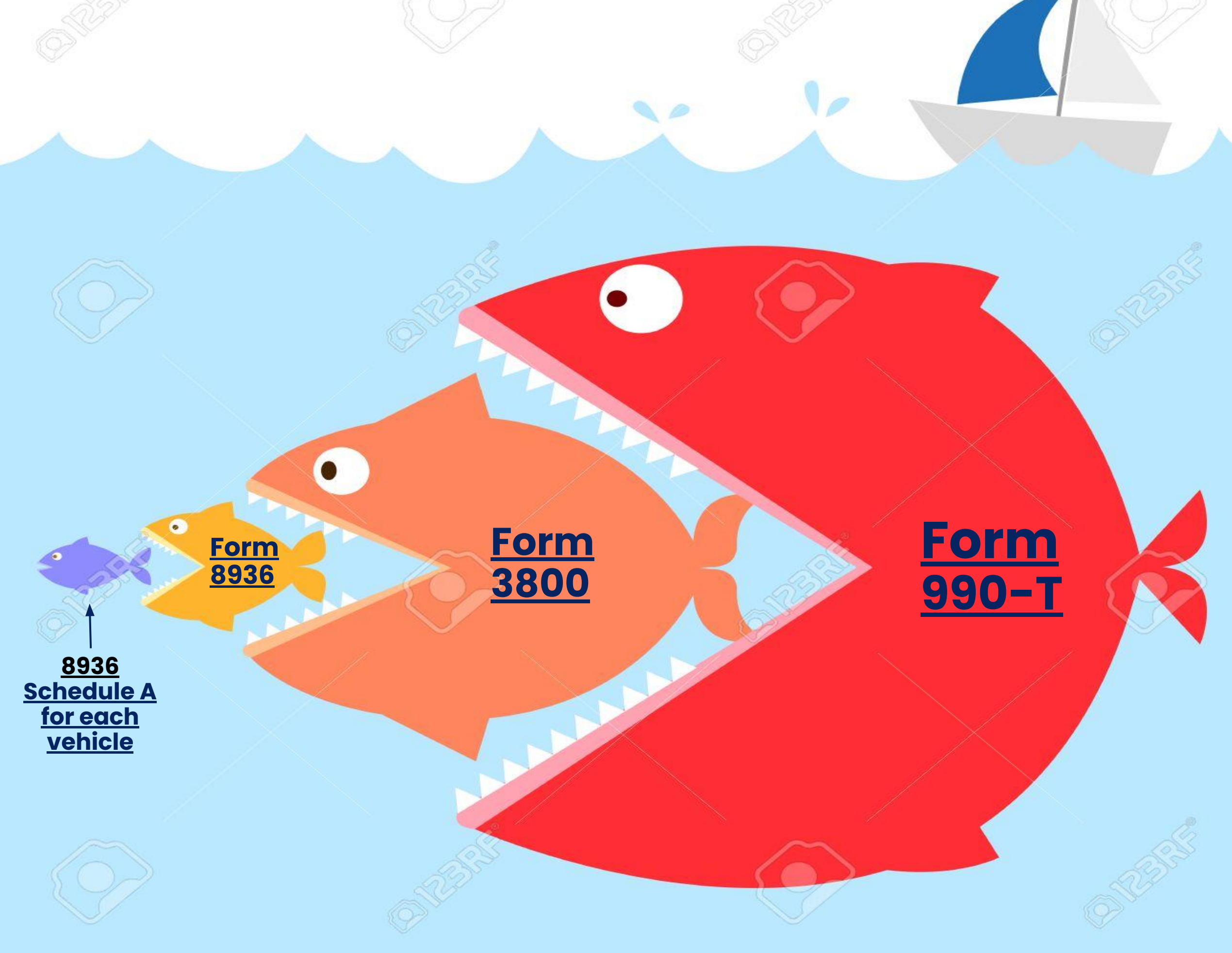
Part III **Credit Amount for Personal Use Part of New Clean Vehicle**

12 Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936 | 12

For Paperwork Reduction Act Notice, see the Form 8936 instructions. Cat. No. 93602W Schedule A (Form 8936) 2023

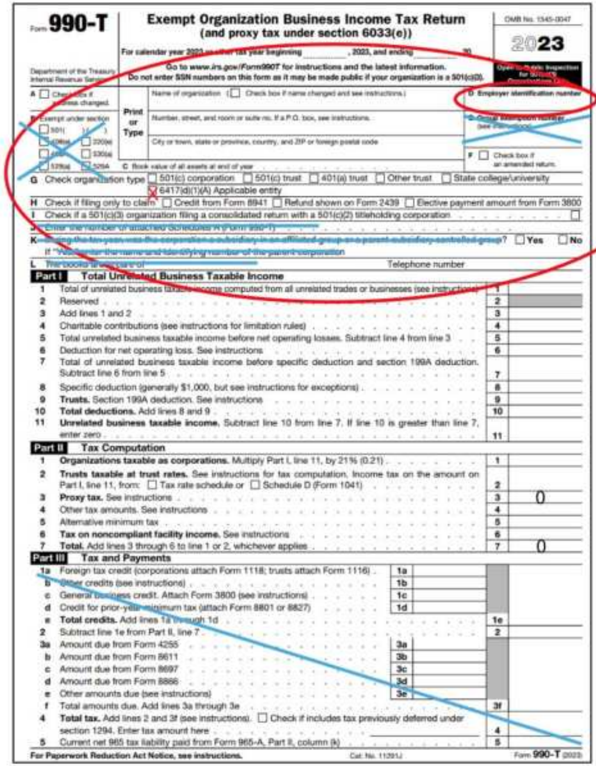
Forms Feed into Each Other

EV Example:



2023 Form 990-T

Think of 990-T as a summary form that you complete once you fill out all of the specific eligible property forms (e.g. EV Vehicles, ITC, EV Infrastructure, etc.)



Form **990-T** — Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e)) — OMB No. 1545-0047 — 2023

Department of the Treasury, Internal Revenue Service

For calendar year 2023 or other tax year beginning , 2023, and ending , 20

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Check box if address changed

B Exempt under section: 501( )( ); 408(e); 220(e); 408A; 530(a); 529(a); 529A

Print or Type: Name of organization (Check box if name changed and see instructions.) / Number, street, and room or suite no. If a P.O. box, see instructions. / City or town, state or province, country, and ZIP or foreign postal code

C Book value of all assets at end of year

D Employer identification number

E Group exemption number (see instructions)

F Check box if an amended return

G Check organization type: 501(c) corporation; 501(c) trust; 401(a) trust; Other trust; State college/university; 6417(d)(1)(A) Applicable entity

H Check if filing only to: claim Credit from Form 8941; Refund shown on Form 2439; Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J ~~Enter the number of attached Schedules A (Form 990-T)~~

K ~~During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?~~ Yes No

~~If "Yes," enter the name and identifying number of the parent corporation~~

L The books are in care of — Telephone number

Part I — Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) — 1
2 Reserved — 2
3 Add lines 1 and 2 — 3
4 Charitable contributions (see instructions for limitation rules) — 4
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 — 5
6 Deduction for net operating loss. See instructions — 6
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 — 7
8 Specific deduction (generally $1,000, but see instructions for exceptions) — 8
9 **Trusts.** Section 199A deduction. See instructions — 9
10 **Total deductions.** Add lines 8 and 9 — 10
11 **Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero — 11

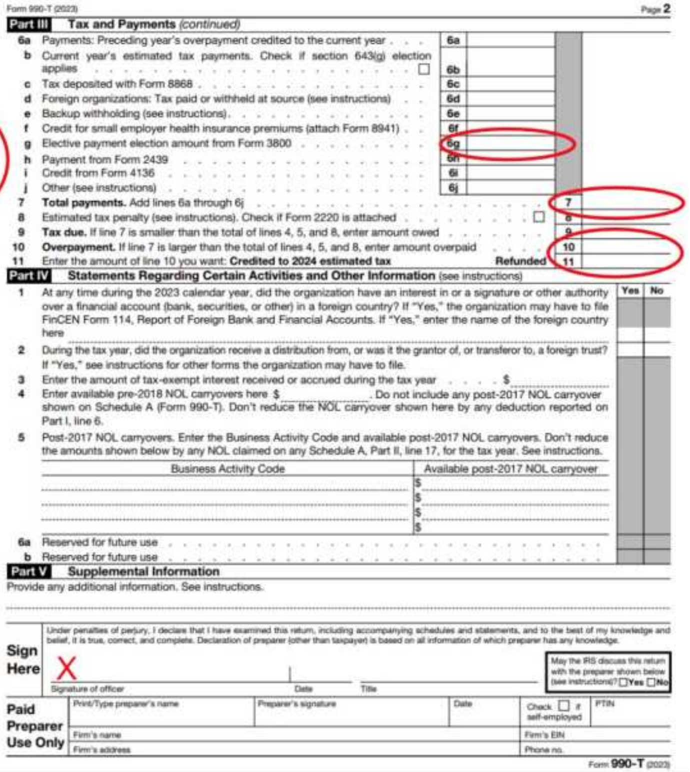
Part II — Tax Computation

1 **Organizations taxable as corporations.** Multiply Part I, line 11, by 21% (0.21) — 1
2 **Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11, from: Tax rate schedule or Schedule D (Form 1041) — 2
3 **Proxy tax.** See instructions — 3 — 0
4 Other tax amounts. See instructions — 4
5 Alternative minimum tax — 5
6 **Tax on noncompliant facility income.** See instructions — 6
7 **Total.** Add lines 3 through 6 to line 1 or 2, whichever applies — 7 — 0

Part III — Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) — 1a
b Other credits (see instructions) — 1b
c General business credit. Attach Form 3800 (see instructions) — 1c
d Credit for prior-year minimum tax (attach Form 8801 or 8827) — 1d
e **Total credits.** Add lines 1a through 1d — 1e
2 Subtract line 1e from Part II, line 7 — 2
3a Amount due from Form 4255 — 3a
b Amount due from Form 8611 — 3b
c Amount due from Form 8697 — 3c
d Amount due from Form 8866 — 3d
e Other amounts due (see instructions) — 3e
f Total amounts due. Add lines 3a through 3e — 3f
4 **Total tax.** Add lines 2 and 3f (see instructions). Check if includes tax previously deferred under section 1294. Enter tax amount here — 4
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k) — 5

For Paperwork Reduction Act Notice, see instructions. — Cat. No. 11291J — Form **990-T** (2023)



Form 990-T (2023) — Page **2**

Part III — Tax and Payments *(continued)*

6a Payments: Preceding year's overpayment credited to the current year — 6a
b Current year's estimated tax payments. Check if section 643(g) election applies — 6b
c Tax deposited with Form 8868 — 6c
d Foreign organizations: Tax paid or withheld at source (see instructions) — 6d
e Backup withholding (see instructions) — 6e
f Credit for small employer health insurance premiums (attach Form 8941) — 6f
g Elective payment election amount from Form 3800 — 6g
h Payment from Form 2439 — 6h
i Credit from Form 4136 — 6i
j Other (see instructions) — 6j
7 **Total payments.** Add lines 6a through 6j — 7
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached — 8
9 **Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed — 9
10 **Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid — 10
11 Enter the amount of line 10 you want: **Credited to 2024 estimated tax** — **Refunded** — 11

Part IV — Statements Regarding Certain Activities and Other Information (see instructions) — Yes / No

1 At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.
3 Enter the amount of tax-exempt interest received or accrued during the tax year $
4 Enter available pre-2018 NOL carryovers here $. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.

Business Activity Code	Available post-2017 NOL carryover
	$
	$
	$
	$

6a Reserved for future use
b Reserved for future use

Part V — Supplemental Information

Provide any additional information. See instructions.

Sign Here — Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X

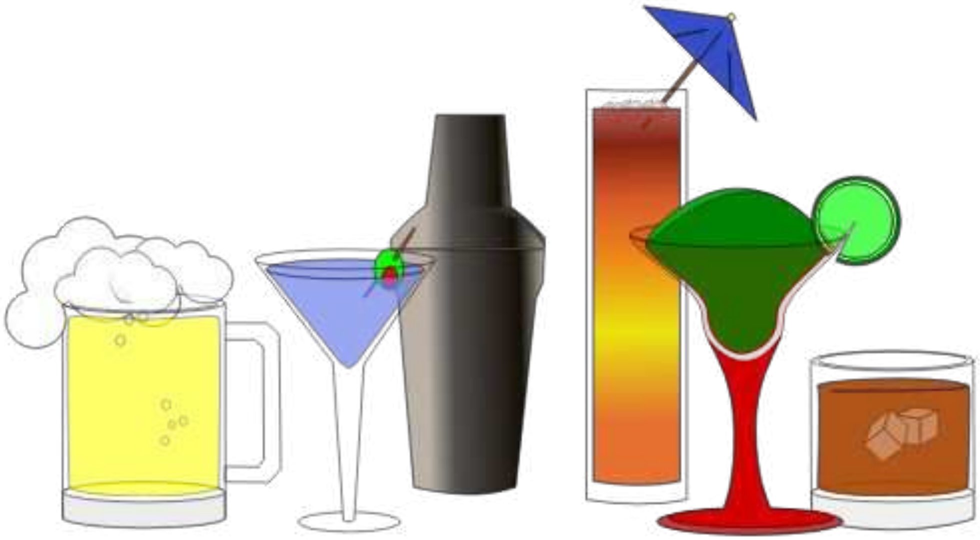
Signature of officer — Date — Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only — Print/Type preparer's name — Preparer's signature — Date — Check if self-employed — PTIN — Firm's name — Firm's EIN — Firm's address — Phone no.

Form **990-T** (2023)

Each Credit Will Involve a Cocktail of Tax Forms



Every credit cocktail will include Forms 990-T and 3800

Each Credit Will Involve a Cocktail of Tax Forms

EV Purchases (Section 45W)

- Form 990-T: Exempt Organization Business Income Tax Return, or other applicable income tax return
- Form 3800: General Business Credit
- Form 8936: Clean Vehicle Credit, plus
    - Schedule A for each vehicle

Energy ITC Section (Section 48)

- Form 990-T: Exempt Organization Business Income Tax Return, or other applicable income tax return
- Form 3800: General Business Credit
- Form 3468: Investment Credit

EV Charging Infrastructure (Section 30C)

- Form 990-T: Exempt Organization Business Income Tax Return, or other applicable income tax return
- Form 3800: General Business Credit
- Form 8911: Alternative Fuel Vehicle Refueling Property Credit

Every credit cocktail will include Forms 990-T and 3800

General Rules to Remember

- **Portal:** Complete pre-filing registration early (after project is placed in service) to allow time to fix mistakes
    - E.g. Plan to complete pre-filing in July/Aug for November 15, 2024 filing deadline
- **ID.me:** Must have ID.me account and authorization to attest on behalf of city
- **Documentation:** Work with finance and legal teams to collect all forms
- **Tax Forms: Pick all the right cocktails and file everything together for that tax year (just like personal returns)**
- Legal Questions? Ask L4GG's experts here
- Portal Questions? Ask GFOA's experts here: www.gfoa.org/ira-implementation-resources

Learn it once, and you have it for the next decade!

Building Your Internal & External Team

Internal Trio: Sustainability Director, Finance Officer, City Attorney

For more Complicated Projects (Solar > 5MW):

External Advisors, which may include:

- **Independent Engineer** - to design/build
- **Energy Market Advisor** - for complicated projects
- **Municipal Bond Tax Counsel**
- **Compliance Officer**
- **Outside tax counsel**
- **Accountant**
- **Cost segregation analysis**

Talking Points for In-House Attorneys

- This process will be around for a long time - currently slated until 2032, so we need to learn this sooner or later - the sooner, the more $$ city can get back from projects

- This NOT a competitive process- every eligible project WILL receive money; 30-70% of project costs back

- There is extensive technical assistance resources & attorneys available to get you up to speed

- It’s our obligation to the public trust and our constituents to get every dollar back that we can for these projects

- The tax credits at issue here have been successfully received by private industry for over 20 years

Talking Points for Finance Officers

- IRS/Treasury Pre-fling Registration Tool is nothing to be afraid of, think SLFRF reporting
- Uncertainty about the program is no different than uncertainty for any federal program/funding
- Win/win if your jurisdiction was already thinking about/planning these types of clean energy investments
- While the heavy lift is on the front-end, elective pay is not like traditional federal grants (e.g. competitive, reporting requirements, etc.)
- We're all learning this together, resources and assistance is out there including from the IRS

Resources: Available Now and Coming Soon….

Available Now:

- Extensive curated resources on L4GG’s webpage:
  - Sign up for resource updates & Free Federal Funding Resources
  - Worksheets & fact sheets to aid collection of pre-filing info
  - L4GG’s searchable Elective Pay FAQ database and “Ask a Legal Question” form
- Fact Sheets & Worksheets for identifying eligible projects & collecting info:
  - ITC-Eligible Renewable Energy Generation Projects; ITC/PTC Eligibility Worksheet
  - EV Purchases Worksheet; EV Infrastructure Worksheet
  - Low-Income Communities Bonus (LICB) Fact Sheet
- Bonus Mapper tool from WRI
- GFOA’s IRA Implementation Resources Page
- Annotated Tax Forms for EV (45W) & EVSE (30C) from Electrification Coalition
- Final Regulations on Elective Payment (March 5, 2024)
  - Further detail at Elective Pay Overview & FAQ; IRS e-News Subscriptions for updates

Even More Resources Coming Soon

- More Annotated Tax Forms coming soon…990-T, 3800, and 3468 (for ITC)

- Fact Sheet on Prevailing Wage and Apprenticeship Requirements (PWA for EVSE and ITC)

- **L4GG's Clean Energy Clinic - late June/July**
    - Subscribe here to receive notification when it launches

WORLD RESOURCES INSTITUTE

LAWYERS FOR GOOD GOVERNMENT

Government Finance Officers Association

SSDN SOUTHEAST SUSTAINABILITY DIRECTORS NETWORK

USDN urban sustainability directors network

Q & A