

**Electric  
School Bus  
INITIATIVE**

# FEDERAL ELECTRIC SCHOOL BUS TAX CREDITS 101

An Introduction to the Inflation Reduction Act tax credits

JUNE 11, 2024

 WORLD RESOURCES INSTITUTE

# AGENDA

12:00 – 12:05 PM	Welcome
12:05 – 12:15 PM	Introductory Remarks, U.S. Dept of Treasury
12:15 – 12:40 PM	Federal IRA Tax Credits for Electric School Buses
12:40 – 01:00 PM	How to Pre-File and Claim Your IRA Tax Credits
01:00 – 01:15 PM	Q&A

# SPEAKERS



**Rachel McCleery**  
*Senior Advisor, IRA  
Program Office, U.S.  
Department of Treasury*



**Tim Farquer**  
*Superintendent/Curriculum  
Director,  
Williamsfield Schools, IL*



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The background of the slide is a faded image of the Treasury Department building. A semi-transparent blue horizontal bar is overlaid across the middle of the image. On the left side of this bar, a vertical blue line extends from the top to the bottom of the bar. The text 'Direct Pay and IRS Energy Credits Online' is centered within the blue bar in a bold, dark blue font.

## Direct Pay and IRS Energy Credits Online

# Ground Rules: Disclaimer

- This deck provides an overview of certain Inflation Reduction Act tax provisions for general informational purposes only and **is not itself tax guidance**.
- The content in this presentation is based on regulations and other tax guidance on IRS.gov.
- This deck relies on simplifications and generalizations to convey high-level points about Inflation Reduction Act tax provisions. Please **refer to guidance** issued by the IRS for detailed information on the rules associated with Inflation Reduction Act tax provisions.



# Inflation Reduction Act

- The Inflation Reduction Act (IRA) makes the **largest investment in clean energy** in United States history. The bulk of the IRA investments flow through the tax code instead of direct government spending.
- Under the Biden-Harris Administration, private companies have announced commitments to invest **\$173 billion in electric vehicle and battery manufacturing**, \$77 billion in clean energy manufacturing and \$155 billion in clean power projects.
- The IRA is creating jobs, saving consumers money and accelerating the nation's transition to clean energy. It will reduce volatility in the cost of energy and increase the nation's energy independence.



# The Role of the Treasury Department

- The Treasury Department is the federal agency responsible for **administering the tax code** and is **proud to be playing a central role** in implementing the Inflation Reduction Act's clean energy tax incentives.
- Treasury's Clean Energy Implementation Activities include:
  - Quickly **developing and issuing tax guidance** to provide clarity and certainty around how the law's tax incentives will operate in practice
  - Working with the Internal Revenue Service to put in place **modern, streamlined processes** for taxpayers to claim the clean energy incentives
  - Conducting **stakeholder engagement and outreach** to inform our approach and to educate the public about the benefits that are now available



# What is Direct Pay?

- Under the direct pay provisions of the IRA, tax-exempt and governmental entities that do not owe federal income taxes will, for the first time, be able to receive a **payment equal to the full value of tax credits for building qualifying clean energy projects or making qualifying investments.**
- Unlike competitive grant and loan programs, in which applicants may not receive an award, direct pay allows entities to get their payment if they meet **the requirements for both direct pay and the underlying tax credit.**
- The entities eligible for direct pay (applicable entities) would not normally owe federal income tax. However, by **filing a return and using direct pay**, these entities can receive **tax-free cash payments** from the IRS for clean energy tax credits earned, so long as **all requirements** are met, including a pre-filing registration requirement.





# What is Direct Pay?

- **Direct pay is a force multiplier when it comes to investments in the clean energy transition.**
- The direct pay amount varies based on the tax credit being claimed and the specific features of the project, but it can be significant.
- Grants and loans can be used in conjunction with direct pay on specific projects.
- Direct pay **does** require clear project planning and compliance, but it **does not** require applicable entities to compete for a limited pool of competitive grant dollars.



# Who is Eligible for Direct Pay?

Applicable entities eligible for direct pay include:

- Tax-exempt organizations under § 501(a), including § 501(c) and § 501(d) organizations,
- States and political subdivisions such as local governments,
- Indian tribal governments,
- U.S. territory governments and political subdivisions,
- Agencies and instrumentalities of state, local, tribal, and territorial governments – including public utilities, school districts, public hospitals and public higher education
- Alaska Native Corporations,
- The Tennessee Valley Authority, and
- Rural electric co-operatives.

In general, only these applicable entities can use direct pay. However, other taxpayers that are not "applicable entities" may elect to be treated as applicable entities with respect to three credits (for carbon oxide sequestration, production of clean hydrogen, advanced manufacturing production).



# How does Direct Pay work?

- Direct pay is applicable to 12 different tax credits related to **energy generation and carbon capture, manufacturing, vehicles and fuels.**
- The value of the credit depends on (a) statutory provisions related to the credit itself and (b) the applicability of various bonus provisions (for certain credits).
- By and large, the bonus provisions are designed to incentivize the creation of good paying jobs, domestic sourcing of materials, and location of investments in low income and energy communities.
- In thinking about how to structure and finance specific projects, it is very important to fully understand the requirements of the bonus provisions.



# Closing

- More Information on Direct Pay
  - ✓ [IRS.gov/ElectivePay](https://www.irs.gov/ElectivePay)
  - ✓ [Treasury.gov/IRA](https://www.treasury.gov/IRA)
  - ✓ [CleanEnergy.gov/DirectPay](https://www.CleanEnergy.gov/DirectPay)
  - ✓ Subscribe to IRS e-News Subscriptions by visiting [IRS.gov/newsroom/e-news-subscriptions](https://www.irs.gov/newsroom/e-news-subscriptions) → Tax exempt & government entities
- More information on the IRA
  - ✓ [IRS.gov/CleanEnergy](https://www.irs.gov/CleanEnergy)
  - ✓ [www.whitehouse.gov/cleanenergy/inflation-reduction-act-guidebook/](https://www.whitehouse.gov/cleanenergy/inflation-reduction-act-guidebook/)



A photograph of the interior of a school bus. Several students are seated in rows of blue seats. In the foreground, a young boy with dark hair is smiling and looking towards the camera. Other students in the background are also smiling and talking. The bus has large windows on the right side, showing a bright outdoor scene.

**Electric  
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# FEDERAL TAX CREDITS FOR ELECTRIC SCHOOL BUSES

Natalia Akopian, Associate, Electric School Bus Initiative

JUNE 11, 2024

 WORLD RESOURCES INSTITUTE

# DISCLAIMER

This presentation is a summary of final guidance on the elective pay provision released by the IRS on March 5, 2024. This guidance may be superseded by any changes made by the IRS upon further iterations of guidance.

Although every effort has been made to provide complete and accurate information, WRI makes no warranties, express or implied, to the accuracy of this summary and assumes no liability for its use. You are strongly encouraged to review the official IRS guidance or any subsequent versions of the guidance the IRS may issue.

# INFLATION REDUCTION ACT: ELECTIVE PAY

- The Inflation Reduction Act (IRA) – enacted in August 2022 – established new and expanded tax credits for clean energy and climate investments.
- The IRA also established a new provision known as **elective pay** that allows tax-exempt entities to access tax credits for clean energy and climate investments through a direct payment.
- Tax-exempt entities:
  - School districts
  - State and local governments
  - Tribal governments
  - & others!

# INFLATION REDUCTION ACT: CREDITS

- The Inflation Reduction Act (IRA) – enacted in August 2022 – established new tax credits for clean energy and climate investments, such as:
  - **Section 45W\*** (ESBs) = provides up to \$40,000 per electric school bus (over 14,000 lbs)
  - **Section 30C\*** (chargers) = provides up to \$100k per charging infrastructure installation for school districts located in a "low-income community" OR "nonurban area"

*\*Eligible for direct/elective pay*



# QUALIFIED COMMERCIAL CLEAN VEHICLE CREDIT (45W)

- Tax credit amount is calculated by the lesser of the two, with a maximum of \$40,000 per ESB (over 14,000 lbs):
  - 30% of the cost basis of the electric vehicle, or
  - Incremental cost against that of a comparable vehicle
- No geographic restrictions – available to all entities that purchase a qualifying electric school bus
- [Notice 2023-9](#): IRS published a "safe harbor" provision for incremental cost, but entities will be able to make independent determinations for incremental cost if not using DOE's safe harbor determinations

	GVWR (lbs)	Battery EV
Class 4-6	14,001-26,000	\$34,500
Class 7	26,001-33,000	\$93,500
Class 8	> 33,000	\$297,500

# ALTERNATIVE FUEL REFUELING PROPERTY CREDIT (30C)

- Qualified projects: electric charging infrastructure (to include bidirectional charging equipment)
- Base of 6% of project costs with a maximum of 30% of project costs (if prevailing wage & apprenticeship requirements are met), **up to \$100,000 per charging unit**, for school districts located in “**low-income communities**” or “**non-urban areas**”
  - Check your eligibility using U.S. Dept. of Energy’s [30C Tax Credit Eligibility Locator tool by Argonne National Labs](#)
- Note: credit applies to **each charging unit**, rather than the entirety of the investment at a single location

# PREVAILING WAGE & APPRENTICESHIP REQUIREMENTS

- Guidance not yet final – but districts can act upon current proposed guidance
- To receive the full value of the 30C tax credit:
  - laborers and mechanics employed in the **construction, alteration and repair** of the charging infrastructure will need to be paid at least a prevailing wage. Wage determinations are set by the Secretary of Labor and can be found here: <https://sam.gov/content/wage-determinations>
  - apprentices from registered apprenticeship programs are utilized for a certain number of hours. More information on Apprenticeship Resources can be found here: <https://www.apprenticeship.gov/inflation-reduction-act-apprenticeship-resources>
- For more information, please visit IRS's [website](#).

# HOW TO ACCESS ELECTIVE PAY

- Elective pay for *all credits* is **available for 10 years**
  - From taxable years after December 31, 2022, through December 31, 2032
- Accessing elective pay is a 3-step process
  - (1) Pre-filing registration
  - (2) Annual tax return filing
  - (3) Receiving funds

# PROCESS TO CLAIM ELECTIVE PAY



## Pre-register projects

School district registers each project for tax credit to be claimed on IRS portal

IRS reviews, approves, and provides unique registration number for each project (e.g., ESB, EV charging)



## File tax return

School district files tax return (Form 990-T) & Form 3800 with preregistration numbers and supporting documentation by tax deadline

Due 4.5 months after end of taxable year (+6-month extension for first time filers)



## Receive payment

IRS makes payment after review of tax filing

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

# HOW TO ACCESS ELECTIVE PAY: STEP 1

- Step 1: Pre-filing registration
  - Pre-file once **projects are completed**
    - when "ready for intended use," typically meaning when a vehicle is delivered or a charging unit is installed (see pg. 46, 49-50 of [user guide](#) for supporting docs)
  - School district **must register each individual project** for each credit (i.e., each ESB or charger)
  - District will receive a separate **registration number** for each project
- Online portal for pre-filing registration with IRS is [now open](#)

# STEP 1(a): DETERMINE YOUR TAX YEAR

- During your pre-filing registration, you will be asked to input your tax year for elective pay filing purposes
- Since districts are not tax-paying entities and do not have a tax year, the IRS has allowed districts to adopt either of the two options:
  - (1) use the school district's FISCAL year (usually Jul 1-Jun 30), *or*
  - (2) elect to use a CALENDAR year (Jan 1-Dec 31) which would differ from the school district's typical fiscal/accounting period for first time filers
- In determining which option to use, consider when your project was placed into service, when your school district would be ready to file, and what works best with other filing requirements your school district may have.

# Filing Timeline and Project Eligibility Examples

for fiscal year July 1, 2023 to June 30, 2024

## ESBs placed into service

(March 2023)

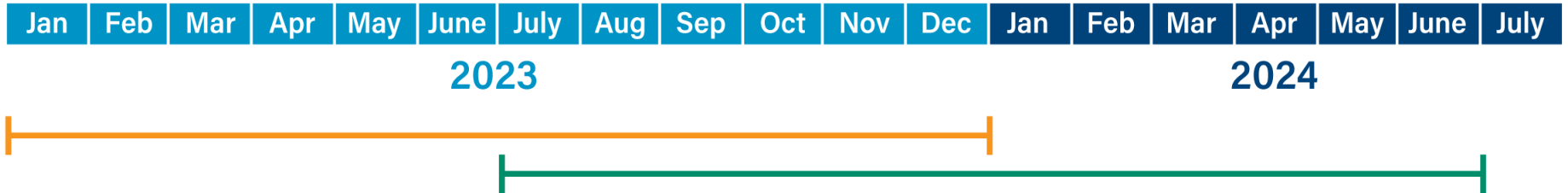
Can file using  
Filing Option 1



## EV Charging placed into service

(August 2023)

Can file using  
Filing Option 1 or Option 2



## Filing Option 1, Calendar Year (Jan-Dec.)

- Schools can file using a calendar year
- Filing under a calendar year allows the ESBs placed in service in early 2023 that *lie outside of the fiscal year to still be filed for*
- In this example, both the ESB and EV Charging projects can be claimed
- The initial deadline for filing on a calendar year is **May 15th 2024** and the **automatic 6 month extended deadline is November 15th 2024**

## Filing Option 2, Fiscal Year (Ex. July-June)

- Schools may choose to file using their existing Fiscal Year
- In this example the EV Charging placed into service in August is eligible, but the ESBs would be excluded, since *they were not placed into service within the given July-June fiscal year*
- The initial deadline for filing using this fiscal year is **November 15th 2024** and the automatic 6 month extended deadline is **May 15th 2025**



# STEP 1(b): PRE-FILING REGISTRATION PROCESS

- Includes providing information about:
  - The school district (taxpayer identifying info)
  - Which applicable credits the school district intends to earn (45W and/or 30C)
  - Each eligible project/property that will be attributed to the applicable credit (bus VIN number, purchase order, etc.)
- After successful pre-filing, IRS will provide a registration number for each applicable credit property
  - Will need to provide registration numbers on tax return when making elective pay election
- District will be able to register as soon as it has all the information required to do so **and all projects are complete**
  - [Pre-filing portal](#)
  - [IRS User Guide for Pre-Filing Registration Tool](#)

# HOW TO ACCESS ELECTIVE PAY: STEP 2

- Step 2: Annual tax return filing
  - School district must submit [Form 990-T](#) (Exempt Organization Business Income Tax Form) and [Form 3800](#) (General Business Credit)
  - Submission timeline will depend on district's established fiscal year
- Annual filing deadline for tax credits is 4.5 months after end of the taxable year
  - First time filers have an automatic 6-month extension
- IRS is not required to issue direct payments before the annual filing deadline
  - This means that **filing early does not guarantee early receipt of funds**

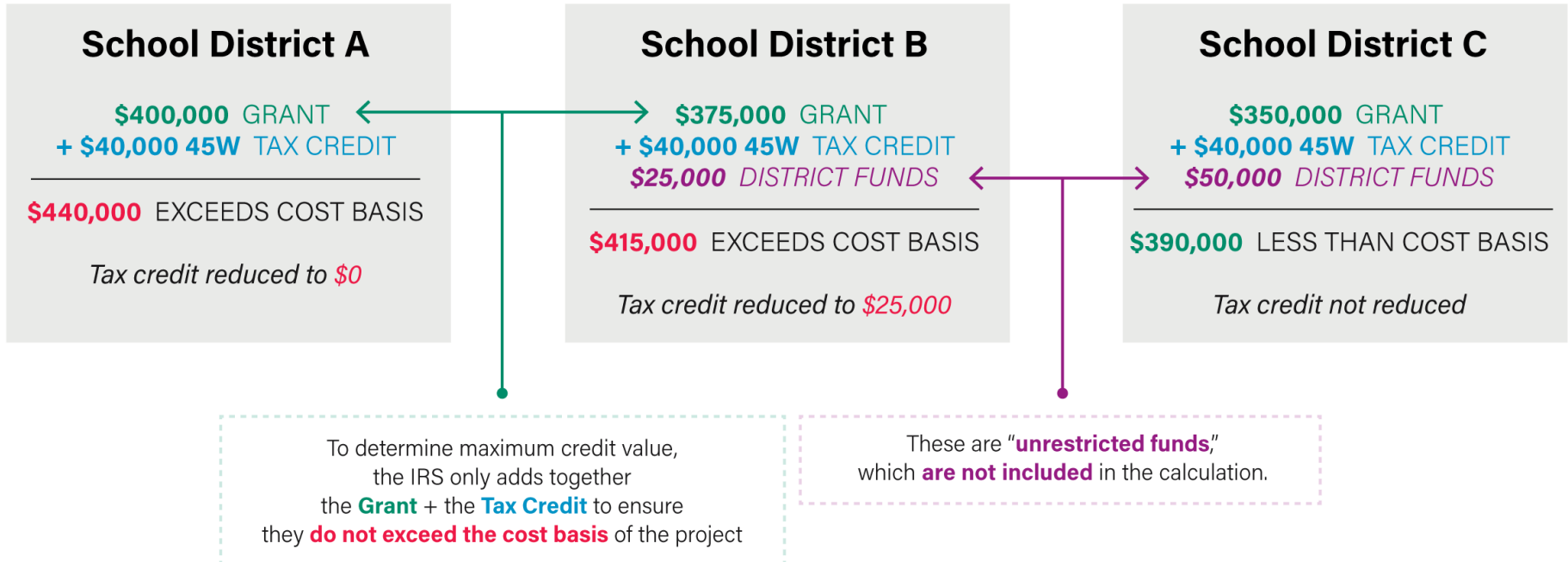
# HOW DOES THIRD-PARTY MONEY FIT IN?

- IRA tax credits can be **stacked** with tax-exempt grants and forgivable loans
  - This includes funding from **CSBP grants or rebates**
  - For calculating tax credits, these grants and loans are included in the cost basis (i.e., total cost) of a project
- However, the total value of a grant + a tax credit **cannot exceed** the cost basis
  - In such a case, the maximum tax credit value will be reduced to equal the cost of the project
- Note that “unrestricted funds,” such as a school district’s own budget, are not included in the calculation

# Consider three school districts...



...each purchasing an ESB priced at \$400,000 – meaning that \$400k is the cost basis for a 45W tax credit.



# WHAT CAN YOU DO NOW?

- Start coordinating between your transportation department and finance office
  - Make sure all appropriate staff are aware of school districts' new eligibility for these credits
- Monitor IRS website for further guidance
  - 45W (ESBs) [webpage](#)
  - 30C (charging infrastructure) [webpage](#)
- Familiarize yourself with the [IRS Pre-Filing Registration User Guide](#)
- Contact your vehicle dealer or manufacturer to explore options for managing lag time between filing for tax credits and receiving funds from IRS

# NEW: ALL ABOUT ESB TAX CREDITS

## All About Electric School Bus Tax Credits

School districts can access federal tax credits to offset electric school bus costs. Learn more!



New [resource](#) detailing information about the two relevant tax credits (45W and 30C)

- Info on the elective pay process
- filing deadlines
- issues around stacking
- other general considerations

# STILL HAVE QUESTIONS?

- Joint Office of Energy and Transportation [technical assistance](#)
- IRS email for technical issues with pre-filing portal: [irs.elective.payment.or.transfer.of.credit@irs.gov](mailto:irs.elective.payment.or.transfer.of.credit@irs.gov)
- Lawyers for Good Government, [ask a tax lawyer!](#)
- WRI's [free 1:1 office hours](#)

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# HOW TO PRE-FILE AND CLAIM YOUR IRA TAX CREDITS

*Tim Farquer, Superintendent/Curriculum Director,  
Williamsfield Schools, Illinois*



JUNE 11, 2024

 WORLD RESOURCES INSTITUTE



THIS IS NOT TAX ADVICE

THESE DIRECT PAY CREDITS ARE REAL

HERE'S HOW YOU GET 'EM!



01

## Pre-Filing Registration of "Property"

Enter "property" information for each charger  
Enter "property" information for each bus  
Once approved, you'll get "identifying numbers" for each "property"

02

## Property Forms & Schedules

FORM 8911 (one for each charger)  
FORM 8936 SCHED A (one for each bus)  
FORM 8936

03

## General Business Credit

FORM 3800

04

## Exempt Organization Business Income Tax Return

FORM 990-T

# STEPS IN THE PROCESS

1. Establish an IRS Business Account (ID.me)
2. Establish an IRS Clean Energy account
3. Complete a Pre-Filing Registration of your “Property”
  - a. 30C Alternative Fuel Vehicle Refueling Property
  - b. 45W Commercial Clean Vehicles
4. Once reviewed, each “property” will receive an “Identifying Number”
5. File the proper tax forms
  - a. Form 8911 (one for each charger)
  - b. Form 8936 Schedule A (one for each bus)
  - c. Form 8936
  - d. Form 3800
  - e. Form 990-T

01

## Pre-Filing Registration of "Property"

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# Inflation Reduction Act (IRA) and CHIPS Act of 2022 (CHIPS)

Pre-Filing Registration Tool

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User Guide and Instructions



01

## Pre-Filing Registration of "Property"

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### Sign In or Create a New Account

IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy.

ID.me is an account created, maintained, and secured by a technology provider.

If you don't have an ID.me account, you must create a new account.

#### Sign in with an existing account

Sign in with **ID.me**

OR

#### Create a new account

**ID.me** Create an account

#### Frequently Asked Questions

+ How do I verify my identity?

+ What if I can't verify my identity?

+ What is ID.me?

*Note: This slide, and subsequent slides, contain screenshots of the IRS pre-filing portal for elective payment*

# 01

## Pre-Filing Registration of "Property"

Enter "property" information for each charger

Enter "property" information for each bus

Once approved, you'll get "identifying numbers" for each "property"

## Register for elective payment or transfer of credits

### Family, Dependents and Students

#### Clean Energy and Vehicle Credits

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

### Business Credits and Deductions

Qualifying businesses, tax-exempt organizations or entities such as state, local and tribal governments can take advantage of certain tax credits even if they don't have taxable income through new [elective payment and transfer options](#). These options can be applied to certain clean energy and manufacturing credits under the Inflation Reduction Act of 2022 and CHIPS Act.

To monetize applicable credits, an authorized representative of the entity must:

- Use this online tool to register the intention to make an elective payment or transfer election
- Include registration numbers received through this online tool on the entity's tax return

The registration tool is part of the IRS business tax account application. For detailed guidance on how to use the tool, refer to [Publication 5884, Inflation Reduction Act \(IRA\) and CHIPS Act of 2022, \(CHIPS\) Pre-Filing Registration Tool -- User Guide and Instructions](#) [PDF](#).

Find more information on whether the entity needs to use this tool based on:

- Specific credits under the Inflation Reduction Act of 2022 and CHIPS Act of 2022
- Types of entities that can make an elective pay or transfer election

Please check back for information about updated features in this tool.

### First time users

[Authorize a clean energy account](#)

### Returning users

[Access a clean energy account](#)

01

## Pre-Filing Registration of "Property"

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Enter "property" information for each bus

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### Clean Energy and Manufacturing Credits

The Inflation Reduction Act (IRA) and the Chips and Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments. Learn how to begin the authorization process to determine if you may qualify for clean energy credits.

START AUTHORIZATION +

BE PREPARED TO DECLARE A TAX YEAR

01

## Pre-Filing Registration of "Property"

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Enter "property" information for each bus  
Once approved, you'll get "identifying numbers" for each "property"

# Welcome to your business tax account

Make a selection to continue to your account home:



Name



School District Name



01

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Enter "property" information for each bus

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The screenshot shows the IRS Clean Energy portal. At the top, there is a blue navigation bar with the IRS logo on the left and links for DEALERSHIP, Profile, Help, and Logout on the right. Below the navigation bar is a dark blue header with the text "Clean Energy". The main content area is white and features a large heading "Welcome to IRS Clean Energy" followed by a sub-heading: "The Inflation Reduction Act (IRA) and the Chips and Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments." There are three main content cards. The first card, titled "Clean Energy and Semiconductor Manufacturers" with the sub-heading "CHIPS and IRA Credits", is highlighted with a green border. It contains the text: "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." and a blue "GET STARTED" button. The second card, titled "Vehicle Manufacturers" with the sub-heading "Clean Vehicle Credits", contains the text: "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." and a blue "GET STARTED" button. The third card, titled "Vehicle Dealers and Sellers" with the sub-heading "Clean Vehicle Credits", contains the text: "Report new and used vehicles that are eligible for a clean vehicle credit under Internal Revenue Code 30D and 25E." and a blue "GET STARTED" button.

**IRS**

DEALERSHIP | 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

CHIPS and IRA 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

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[Clean Energy](#) / IRA/CHIPS Credits

### 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](#)

#### Email Notifications

Receive notification when there is a status change to your registration. You must opt in to receive notification. If you choose not to opt in, you should return at least monthly to check for status updates.

[Manage email notifications](#)

01

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### Your Credits (2)

(30C) Alternative Fuel Vehicle Refueling  
Property Credit

(45W) Qualified Commercial Vehicles  
Credit

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

##### 1 Facility/Property

###### Facility/Property 1

###### Information

Location

Address

- Receipts
- Serial Numbers
- Apprenticeship Requirement

01

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### Your Credits (2)

(30C) Alternative Fuel Vehicle Refueling  
Property Credit

(45W) Qualified Commercial Vehicles  
Credit

### (45W) Qualified Commercial Vehicles Credit

#### 7 Vehicles

##### Vehicle 1

#### Information

Vehicle ID Number (VIN)

XXXXXXXXXXXXXXXX

Date Placed in Service

XX/XX/XXXX

- VINs
- Receipts
- Vehicle Registrations

01

## Pre-Filing Registration of "Property"

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Once approved, you'll get "identifying numbers" for each "property"

### Registration Submitted

**Until we return your submission, you can't edit, add or delete a facility/property.**

Submission status will update to reflect the following changes:

- Awaiting Assignment
- Under Review
- Returned - Open
- Returned - Closed

When we return a submission, it'll include the issued registration numbers. **If you update your facility or property, then the previously issued registration numbers may be subject to change after review.** For those not issued, view comments. [Refer to instructions](#) 

## 2023 IRA/CHIPS Credit Registration

[VIEW SUBMISSION](#)

**Submission Status**

Awaiting Assignment

**Facilities/Properties**

8

**Date Submitted**

Feb 07, 2024

01

## Pre-Filing Registration of "Property"

Enter "property" information for each charger

Enter "property" information for each bus

Once approved, you'll get "identifying numbers" for each "property"

### One Registration Package Per Annual Accounting Period

Each registrant can have only one registration package for an annual accounting period (taxable year). The registration package can relate to as many different elective payment or transfer elections as the registrant is eligible to make for the annual accounting period.

Once a registration package has been submitted for review, you will not be able to make any changes until review is completed and the registration submission is returned. Detailed information about the return of a registration submission after manual review is in the section of this User Guide and Instructions titled "Submit for Review."

### How Many Registration Numbers

The number of registration numbers a taxpayer needs to request through the pre-filing registration process for facility-by-facility reporting will depend on how the credits must be computed and reported on the source credit form (see [Table 2](#)) and Form 3800.

## 01

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**Table 2: Source Credit Forms**

(30C) Alternative Fuel Refueling Property Credit	Form 8911	(45) Renewable Electricity Production Credit	Form 8835
(45Q) Carbon Oxide Sequestration Credit	Form 8933	(45U) Zero Emission Nuclear Power Production Credit	Form 7213
(45V) Clean Hydrogen Production Credit	Form 7210	(45W) Qualified Commercial Clean Vehicles Credit	Form 8936 Form 8936 (Sch A)
(45Z) Clean Fuel Production Credit	Form 8835 (future revision)		
(45X) Advanced Manufacturing Production Credit	Form 7207	(45Y) Clean Electricity Production Credit	Form 7211 (pending)
(48) Energy Credit			Form 3468
(48C) Qualifying Advanced Energy Project Credit			
(48E) Clean Electricity Investment Credit (future form revision)			
(48D (CHIPS)) Advanced Manufacturing Investment Credit			

01

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02

## Property Forms & Schedules

FORM 8911 (one for each charger)  
FORM 8936 SCHED A (one for each bus)  
FORM 8936

03

## General Business Credit

FORM 3800

04

## Exempt Organization Business Income Tax Return

FORM 990-T



# 02

## Property Forms & Schedules

FORM 8911 (one for each charger)  
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<b>Form 8911</b> (Rev. January 2024) Department of the Treasury Internal Revenue Service	<b>Alternative Fuel Vehicle Refueling Property Credit</b>  <b>Attach to your tax return.</b> Go to <a href="http://www.irs.gov/Form8911">www.irs.gov/Form8911</a> for instructions and the latest information.	OMB No. 1545-0123  Attachment Sequence No. <b>151</b>
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Name(s) shown on return	Identifying number
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**Part I Total Cost of Refueling Property**

1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year	1	
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**Part II Credit for Business/Investment Use Part of Refueling Property**

2	Business/investment use part (see instructions)	2	
3	Section 179 expense deduction (see instructions)	3	
4a	Subtract line 3 from line 2	4a	
b	Enter any amount included on line 4a attributable to property placed in service as part of a project subject to project requirements that were not met (see instructions)	4b	
c	Subtract line 4b from line 4a	4c	
5a	Multiply line 4b by 6% (0.06)	5a	
b	Multiply line 4c by 30% (0.30)	5b	
c	Add lines 5a and 5b	5c	
6	Maximum business/investment use part of credit (see instructions)	6	
7	Enter the <b>smaller</b> of line 5c or line 6	7	
8	Alternative fuel vehicle refueling property credit from partnerships and S corporations (see instructions)	8	
9	<b>Business/investment use part of credit.</b> Add lines 7 and 8. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1s	9	

[click here for form instructions](#)

FORM 8911 (one for each charger)  
 FORM 8936 SCHED A (one for each bus)  
 FORM 8936

**SCHEDULE A**  
**(Form 8936)**
**Clean Vehicle Credit Amount**

OMB No. 1545-2137

20**23**Department of the Treasury  
Internal Revenue Service

Attach to your tax return.  
 Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

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.

[click here for form instructions](#)

02

## Property Forms &amp; Schedules

FORM 8911 (one for each charger)  
 FORM 8936 SCHED A (one for each bus)  
 FORM 8936

Form **8936****Clean Vehicle Credits**

OMB No. 1545-2137

Department of the Treasury  
 Internal Revenue Service

Attach to your tax return.  
 Go to [www.irs.gov/Form8936](http://www.irs.gov/Form8936) for instructions and the latest information.

**2023**  
 Attachment  
 Sequence No. **69**

Name(s) shown on return

Identifying number

**Notes:** • Complete a separate Schedule A (Form 8936) for each clean vehicle placed in service during the tax year.  
 • Individuals completing Parts II, III, or IV, must also complete Part I. See "Note" text below.

**Part I Modified Adjusted Gross Income Amount**

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

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

**Note:** Individuals can't claim a credit on line 6 if Part I, line 5, is more than \$150,000 (\$300,000 if married filing jointly or a qualifying surviving spouse; \$225,000 if head of household).

[click here for form instructions](#)

01

## Pre-Filing Registration of "Property"

Enter "property" information for each charger  
Enter "property" information for each bus  
Once approved, you'll get "identifying numbers" for each "property"

02

## Property Forms & Schedules

FORM 8911 (one for each charger)  
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## General Business Credit

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## Exempt Organization Business Income Tax Return

FORM 990-T

03

# General Business Credit

FORM 3800

[click here for form instructions](#)

Form **3800**

Department of the Treasury  
Internal Revenue Service

## General Business Credit

Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

**2023**  
Attachment  
Sequence No. **22**

Name(s) shown on return

Identifying number

**A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an “applicable corporation” within the meaning of section 59(k)(1) for the CAMT, and (b) an “applicable taxpayer” within the meaning of section 59A(e) for the BEAT? See instructions . . . . .  Yes  No

### Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

Go to Part III before Parts I and II. See instructions.

<b>1</b>	Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions . . . . .	<b>1</b>	
<b>2</b>	Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions . . . . .	<b>2</b>	
<b>3</b>	Enter the applicable passive activity credits allowed for 2023. See instructions . . . . .	<b>3</b>	
<b>4</b>	Carryforward of general business credit to 2023. See instructions for statement to attach . . . . .	<b>4</b>	
	Check this box if the carryforward was changed or revised from the original reported amount . . . <input type="checkbox"/>		
<b>5</b>	Carryback of general business credit from 2024. See instructions . . . . .	<b>5</b>	
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>	

01

## Pre-Filing Registration of "Property"

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Once approved, you'll get "identifying numbers" for each "property"

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## Property Forms & Schedules

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## Exempt Organization Business Income Tax Return

FORM 990-T

04

# Exempt Organization Business Income Tax Return

FORM 990-T

[click here for form  
instructions](#)

Form **990-T**

## Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No. 1545-0047

**2023**

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

Go to [www.irs.gov/Form990T](http://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).

Department of the Treasury  
Internal Revenue Service
**Open to Public Inspection  
for 501(c)(3)  
Organizations Only**

<b>A</b> <input type="checkbox"/> Check box if address changed.	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)	<b>D Employer identification number</b>
<b>B</b> Exempt under section <input type="checkbox"/> 501( ) ( ) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions.	<b>E Group exemption number</b> (see instructions)
<b>C</b> Book value of all assets at end of year		City or town, state or province, country, and ZIP or foreign postal code	<b>F</b> <input type="checkbox"/> Check box if an amended return.
<b>G</b> Check organization type <input type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity			
<b>H</b> Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800			
<b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . . <input type="checkbox"/>			
<b>J</b> Enter the number of attached Schedules A (Form 990-T) . . . . .			
<b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsiary controlled group? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation			
<b>L</b> The books are in care of		Telephone number	

# TIMELINE GUIDANCE

1. Consider the question “ready for intended use.”
  - a. Supporting documents are key
  - b. Purchase / commissioning documentation for chargers
  - c. Purchase / state registration documentation for school buses
2. Complete your Pre-Filing Registration shortly after you commission.
3. File your tax forms within 4.5 months after the end of your tax year.
  - a. May 15
  - b. November 15



# QUESTIONS?



**Tim Farquer**  
*Superintendent/  
Curriculum Director,  
Williamsfield Schools,  
IL*



**Natalia Akopian**  
*Policy Associate,  
Electric School Bus  
Initiative, WRI*



**Lidia Henderson**  
*Manager, Technical  
Assistance, Electric  
School Bus Initiative,  
WRI*



**Lacey Shaver**  
*Senior Manager, City  
Clean Energy, WRI*