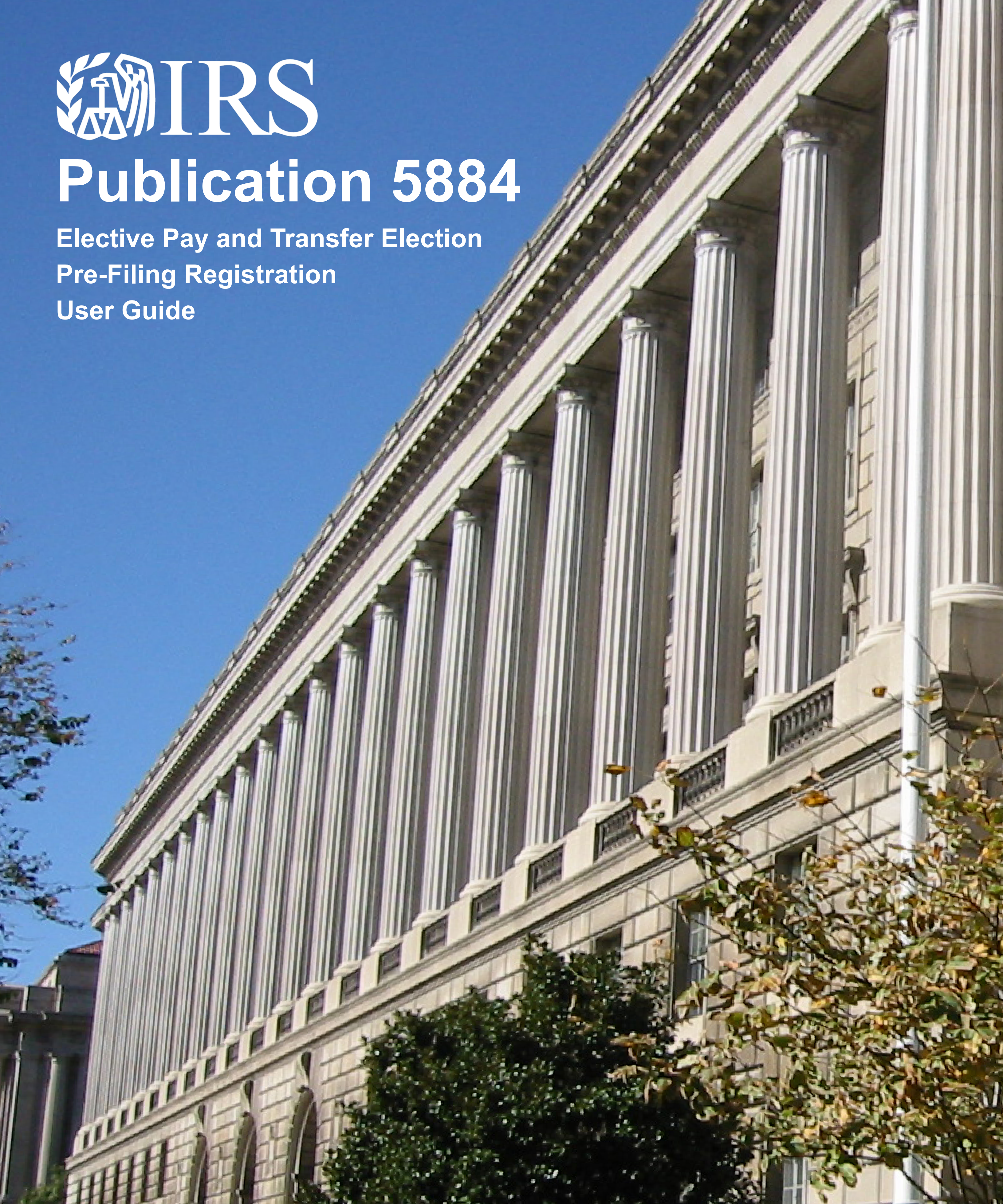
IRS

Publication 5884

Elective Pay and Transfer Election Pre-Filing Registration User Guide



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User Guide Overview

Elective Pay and Transfer Election Pre-Filing Registration

Internal Revenue Code sections 6417, 6418, and 48D(d) enable taxpayers to monetize of certain manufacturing investment, clean energy investment, and production tax credits through elective pay or transfer provisions. A taxpayer who intends to make an elective payment or credit transfer election must complete the pre-filing registration process to receive a registration number for each property or facility. The registration number must be entered on the appropriate line of Form 3800 filed with the taxpayer's annual return. To facilitate this, the IRS created the Elective Pay and Transfer Election Pre-Filing Registration tool.

This User Guide includes general information and instructions on the following topics:

- Path to monetizing certain credits with an elective payment or a transfer election
- Accessing the Elective Pay and Transfer Election Pre-Filing Registration tool
- Information about the pre-filing registration process, including:
    - Credits dashboard and basics of navigating within the tool
    - Email notifications
    - Multiple registration packages
    - Collection of information at the taxpayer/entity level
    - Collection of information regarding facilities/properties for specific credits
    - Information entry (including bulk data upload capability)
    - Registration submission case review statuses
    - Registration numbers
    - Registration amendments
    - Registration renewals
    - Registration cancellations

For information about creating one or more Clean Energy Accounts, see **Publication 5902**.

This User Guide is not a legal or technical guide for:

- Understanding general business credits, including computing and reporting credits on a tax return
- Earning a credit
- Qualifying for bonus credit amounts
- Determining how many separate facilities/properties to register
- Filing the annual return where the credits will be reported
- Making an effective credit transfer

See Appendices A and B for resources on irs.gov that address these issues.

Definitions

"Section" references are to the Internal Revenue Code unless otherwise noted.

This User Guide uses the term "taxpayer" inclusively to refer to any legal entity (business, organization, government (including tribal governments)) that can earn one or more of the credits that can be monetized with an elective payment or credit transfer election under sections 6417 or 48D(d) or 6418, respectively, even if the entity could never be subject to federal income tax.

Other terms used in this User Guide include:

- “Applicable entity” – a term defined by IRC 6417 for purposes of elective payment
- “Eligible taxpayer” – a term defined by IRC 6418 for purposes of transfer elections, or by section 48D for certain elective payments
- “Registrant” – the taxpayer who submits a registration request

Highlighted Features

- **Secure messaging.** IRS Secure Messaging is accessible from every page by clicking on the icon like the one below. Registrants may use Secure Messaging to contact the IRS for support with the registration process. Refer to **Publication 6025, Secure Messaging User Guide (Rev. 2-2025)** for more information on using secure messaging.

- **Registration by tax year.** Submit registrations according to the tax year in which the credits are earned. Select the tax year of the registration from those available in the drop down (note: this is based off when the tax year begins). IRS anticipates opening registrations for each tax year early in the second calendar quarter of that year. See **“Date When the Registrant’s Accounting Period Ends”** later for additional information on tax year.
- **Limit on Number of Properties.** The number of properties included in the registration will be limited to 3,000 per package. Registrants with more than 3,000 properties to register will need to submit multiple packages (see below).
- **Multiple registration packages.** Registrants have the option to create up to 33 separate registration packages (per subsidiary, if applicable) within a tax year. Unless the registrant registered for renewable production credits in the prior year (see below), beginning registration in a new year will automatically create the first registration package. After one or more properties or facilities are added to the first registration package, the registrant will have the option to add to or amend that package. The registrant will also be able to create additional registration packages. Multiple package submission is expected to be a convenience for entities with multiple divisions (allowing each division to manage its own submissions), or any other situations where dividing the registrations into smaller groups may be helpful.
- **Renewals.** A registration number is valid only for the year for which it was issued; a registration number cannot be used for multiple years. The election to monetize certain production credits is renewable. When a registrant opens registrations for a new year, the Pre-Filing Registration Tool will pull renewable credit properties from the prior year forward, package by package. For example, if in tax year 2024, the registrant created 3 registration packages and packages 1 and 3 had renewable credit properties in them, two registration packages (now 1 and 2) will be automatically created for tax year 2025, which will include the renewable credit properties. The registrant will be responsible for reviewing each property carried forward to the current year and mark it for renewal or removal from the current year registration.
- **Cancellation of Package.** Registrants have the option to cancel registration package(s). Registration packages may be cancelled when the registration has been input in error, includes duplicated properties with other registrations, or similar situations that the Registrant wants to cancel all properties included in the registration. Cancelling a previously approved property will invalidate the registration number issued. Caution: A canceled registration cannot be reversed in whole or in part. If you cancel a registration and later decide that you need to register one or more properties in that package, you must add the property to an existing package or create and submit a new package for those properties.

- **Cancellation of Individual Properties.** Registrants have the option to cancel individual properties within a registration package. Individual properties may be cancelled when the Registrant chooses to update/edit information or no longer wishes to register the property. Registrants will no longer be able to edit or update information on a previously-approved property with a registration number. To change or update the information, cancel the registration for the individual property and re-add the property.
- Bulk upload. "Bulk upload" allows facility/property data fields to be filled with data in a specially formatted spreadsheet, rather than manually, field by field, property by property.

  Bulk upload is available for the following credits:
  - Section 30C – Alternative Fuel Refueling Property Credit
  - Section 45 – Renewable Electricity Production Credit
  - Section 45W – Qualified Commercial Clean Vehicles Credit
  - Section 45Y – Clean Electricity Production Credit
  - Section 45Z – Clean Fuel Production Credit
  - Section 48 – Energy Credit
  - Section 48E – Clean Electricity Investment Credit
- Bulk upload recognizes the unique identifier the registrant assigned to the property in the bulk upload template. A subsequent upload will overwrite a previous bulk upload only as to properties with a property identifier used in a prior upload. Properties in a later upload with new property identifiers will be added to the submission. Detailed instructions on the bulk upload web page provide additional instructions.
- Download of registration information. The Pre-Filing Registration Tool provides the option to download the information shown on the "Your Registrations" page in a spreadsheet file, including:
  - Registration numbers, grouped by credit type
  - Unique property identifier (system generated or the identifier provided by the registrant in a bulk upload)
  - Election type
  - Review decision
  - Address or other property identifier
  - Longitude and latitude
  - Subsidiary information (if relevant)
  - Reviewer comments (if any)

User Comments

The IRS welcomes comments regarding users' experiences with this process and technology. Please send comments to **irs.elective.payment.or.transfer.of.credit@irs.gov**.

Taxpayer Privacy and Public Disclosure

Information provided for Energy Credits Online –IRC 6417/6418/48D(d) Elective Pay and Transfer Election Pre-Filing Registration is taxpayer information protected from public disclosure under section 6103. Accordingly, information collected in the registration tool will not be shared with any person outside the IRS who is not authorized to receive it. See the Instructions for Form 990-T for information about public disclosure of Form 990-T when filed by an organization exempt from tax under section 501(c)(3).

Path to Monetizing a Clean Energy/Advanced Manufacturing Credit with an Elective Payment or a Transfer Election

The clean energy and advanced manufacturing credits set forth by the Inflation Reduction Act of 2022 (IRA), the Creating Helpful Incentives to Produce Semiconductors Act of 202 (CHIPS), and the One Big Beautiful Bill Act of 2025 (OBBBA) are general business credits under section 38. Elective payment under section 6417 or section 48D(d) and the transfer election under section 6418 create alternative ways for applicable entities, electing taxpayers, and eligible taxpayers who have earned one or more of these credits to get the benefit of the credit even if the taxpayer cannot use the credit to offset their own tax liability.

Earn the Credit

The first step in monetizing a clean energy or advanced manufacturing credit is earning the credit. That is, make a qualifying tax credit investment or have tax credit production activities to earn a credit that qualifies for the elective payment election under section 6417 or 48D(d) or can be transferred under section 6418. Credits that may qualify for an elective payment election under section 6417 are "applicable credits" and those that may qualify for a transfer election under section 6418 are "eligible credits." For more information about the credits and how to earn them, see Appendix A – General Business Credit Resources.

Determine the Type of Election

Determine whether the taxpayer can monetize the credits earned with an elective payment election or by transferring the credit. Refer to the resources in Appendix B – Elective Pay and Transfer Election Resources for detailed information on those matters.

Fact sheets, FAQs, and more information related to elective payment and a transfer election can be found at **IRS.gov/ElectivePay**.

Table 1, below, summarizes the type(s) of elections available to different entity types.

Elective Payment Election

Elective pay under section 6417 allows applicable entities (as defined), including tax-exempt and governmental entities (such as a local government) that would otherwise be unable to claim these credits because they do not owe federal income tax, to benefit from some clean energy tax credits by treating the amount of the credit as a payment of tax.

The Advanced Manufacturing Investment Credit under section 48D incentivizes the manufacture of semiconductors and semiconductor manufacturing equipment within the United States. This credit is available to taxpayers that meet certain eligibility requirements. Eligible taxpayers can choose to receive the credit as an elective payment under section 48D(d). Like elective pay under section 6417, an eligible taxpayer that earns the advanced manufacturing credit must notify the IRS of its intent to claim the credit and file an annual tax return to claim elective pay for the full value of the credit.

A taxpayer that wants to make an elective payment election for one or more clean energy or advanced manufacturing credits under section 6417 or 48D(d) must register the intention to make an elective payment election and receive a registration number. The registration number must be entered in the appropriate field on the Form 3800 and the appropriate field on the source credit form on which the underlying credit is computed filed with the taxpayer's original filed return.

A taxpayer making the elective payment election is treated as having made a payment against tax imposed by Subtitle A of the Internal Revenue Code at the later of the due date of the tax return (without extension), or when the return is timely filed (with extensions). See the resources in Appendix B – Elective Pay and Transfer Election Resources for more detailed information. A taxpayer that does not file an annual income tax return (such as a government entity) will use Form 990-T, Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e)).

If the elective payment election amount, together with other tax payments and refundable credits, exceeds the taxpayer's income tax liability, the taxpayer is treated as having made an overpayment of tax, which can be refunded or credited to estimated tax for the next tax year.

Transfer Election

A transfer election allows certain taxpayers that qualify for a clean energy or advanced manufacturing tax credit to transfer all or a portion of the credit to a third-party buyer in exchange for cash.

A taxpayer that wants to transfer clean energy credits under section 6418 must register the intention to transfer the credits and receive a registration number. The taxpayer also must find an unrelated transferee taxpayer who wishes to purchase the credit(s) for cash consideration. Treasury Regulation 1.6418-2(b)(5) describes the transfer election statement that must be included in the transferor's and transferee's returns, respectively.

Table 1: *Entity types and the type of registrations/elections (P or T)** available to them*

Registrant type	Credit Provision (by reference to the applicable Code provision)													
	30C	40A(b)(4)	45	45Q	45U	45V	45W	45X	45Y	45Z	48	48C	48E	48D
Organization exempt from the tax imposed by subtitle A by reason of subchapter F of chapter 1 of subtitle A	P	N/A	P	P	P	P	P	P	P	P	P	P	P	P
Government of any U.S. territory or a political subdivision thereof (including an agency or instrumentality)	P	N/A	P	P	P	P	P	P	P	P	P	P	P	N/A
Any State, the District of Columbia, or political sub-division thereof (including an agency or instrumentality)	P	N/A	P	P	P	P	P	P	P	P	P	P	P	N/A
An Indian tribal government or a subdivision thereof (including an agency or instrumentality)	P	N/A	P	P	P	P	P	P	P	P	P	P	P	N/A
Any Alaska Native Corporation (as defined in section 3 of the Alaska Native Claims Settlement Act, 43 U.S.C. 1602(m))	P	N/A	P	P	P	P	N/A	P	P	P	P	P	P	P
The Tennessee Valley Authority	P	N/A	P	P	P	P	P	P	P	P	P	P	P	N/A
Rural electric cooperative	P	N/A	P	P/T	P	P	N/A	P	P	P	P	P	P	P
S Corp	T	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	P
C Corp	T	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	P
Partnership	T	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	P
Real Estate Investment Trust	T	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	P
Sole proprietor	T	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	P
Trust	T	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	P
Section 664 (charitable remainder trusts), 408(e) (IRAs) and various similar tax-advantaged savings accounts not included in subchapter F*	T	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	P

* These entities do not have their own entity type indicator in the Elective Pay and Transfer Election Registration tool. These filers will choose "Trust."
**"P" means that the registrant type identified in the left column can request a registration number for an elective payment election with respect to the credit in the top row. "T" means that the registrant type identified in the left column can request a registration number for a transfer election with respect to the credit in the top row. "N/A" indicates that the registrant type in the left column is unable to make either election for the credit listed in the top row.

Pre-Filing Registration

Taxpayers are required to register their intent to make an elective payment or transfer election for such election to be valid. After receiving the registration number(s), the election must be made on a timely filed return (including extensions). This User Guide focuses on the pre-filing registration process. Detailed information about the credits, how they are computed, and how they are reported is available in IRS forms, form instructions, and other resources. See Appendix B – Elective Pay and Transfer Election Resources.

Complete and submit the pre-filing registration request no earlier than the beginning of the tax year in which the taxpayer will earn the credit it wishes to monetize with an elective payment election or transfer election. This is the earliest date for pre-filing registration because the facility/property that will generate the credit (either as an investment or as a production facility) must have been placed in service before the taxpayer can register it for an elective payment or transfer election.

! Plan Ahead: Register 120 Days Early !

Even though registration is not possible prior to the beginning of the tax year in which the credit will be earned, the IRS recommends that taxpayers register as soon as reasonably practicable during the tax year. The current recommendation is to submit the pre-filing registration **at least 120 days** prior to when the organization or entity plans to file its tax return. This should allow time for IRS review, and for the taxpayer to respond if the IRS requires additional information before issuing the registration numbers.

A registration submission can be amended or a property can be removed from a registration after a prior submission has been processed by the IRS and returned. Amendment can be used to change information provided in the original submission such as the removal of one or more previously submitted (but not approved) properties, or addition of new properties. To update information on a previously approved property, the registration for the property must be cancelled and the property re-added. To add more properties, an existing submission package can be amended, or a new package (up to 33 packages, per subsidiary if applicable) can be created. **Note:** Please do not register the same property in more than one registration package.

Other important considerations:

- The IRS generally reviews and processes registration submissions through the registration tool in the order it receives them. A registrant cannot request expedited handling.
- IRS may consider a registrant's tax period ending date when managing the pre-filing registration caseload.
- As a return filing deadline for a type of entity approaches, the review team may prioritize review of registrations submitted by those types of entities to get registration numbers in order to meet filing deadlines. In such cases, elective payment registrants should anticipate that the tax return on which the elective payment is made may undergo heightened scrutiny to mitigate the risk of fraud and duplication that pre-filing registration is intended to address before a payment is issued.

Registration Requests Submitted After the Due Date for the Return

Registration to monetize a credit for elective payment or transfer must occur before the taxpayer's return is filed. In addition, the return must be filed timely. See Appendix B for FAQs for elective pay or transferability. Timely filing generally means the return is filed by the return due date (with extensions). In certain circumstances, such where tax relief has been provided for disaster victims, additional time may be allowed to file returns.

IRS will process registration requests only up until the time when the registrant can timely file their return. IRS will decline to review registrations or issue registration numbers if timely filing is impossible.

A registrant eligible for disaster tax relief wishing to register after the regular due date with an extension (requested on Form 7004 or Form 8868) should cite the specific disaster declaration and the date by which the return must be filed.

Reporting the Credit and Making the Election on a Tax Return

What Forms to File

Both the elective payment election and the transfer election are made on an annual tax return. A taxpayer that has an annual tax return filing obligation will make the elective payment or transfer election on their annual tax return.

Taxpayers that do not have an annual tax return filing obligation should refer to the FAQs at Elective Pay and Transferability Frequently Asked Questions: Elective Pay for information about which annual tax return form to use.

To make an elective payment or transfer election, the annual tax return must include:

- All relevant source credit forms (the form used to compute and report the credit), showing computation of each credit. See Table 2 for a chart of the source credit forms used for each credit, and
- Form 3800, General Business Credits, showing how each business credit is carried to the annual tax return. Form 3800 will also associate each registration number with the credit computation to which it relates.
- For credit transfers, a transfer election statement must be attached. See Treasury Regulation 1.6418-2(b)(5) for information on details to include.

Caution! The source credit form is essential for effective processing of the return of the taxpayer that earned the credit.

When to File

Both the elective payment election and the transfer election must be made on a timely filed return (including extensions). This is the case for all taxpayers making an elective payment or transfer election. A taxpayer with an annual filing requirement needing an extension of the time to file their annual return will use existing forms and procedures to request an extension.

Note: Form 8868, Application for Automatic Extension of Time to File an Exempt Organization Return has now been revised to allow government entities (including tribal governments) to request an extension of the time to file.

Refer to the instructions for the annual tax return on which the elective payment or transfer election will be reported for information about the due date for the return. The regular due date for Form 990-T filed by an exempt organization is the 15th day of the 5th month after the end of the tax year. For calendar year taxpayers, that due date is May 15. An extension extends the due date by 6 months (or for a calendar year taxpayer, extends the due date from May 15 to November 15).

See the Frequently Asked Questions at Elective Pay and Transferability Frequently Asked Questions: Elective Pay for more information on return filings.

Caution! An elective payment election or transfer election can only be made on an original, timely filed return (including extensions). The elections cannot be made for the first time on an amended return.

Facility-By-Facility Reporting

Reporting on a facility/property basis will determine the number of registrations numbers the registrant will need. Refer to the instructions for each source credit form. Pre-filing registration review will not consider whether the facility-by-facility rules have been applied correctly. The registrant is responsible for knowing how many registration numbers will be needed and how to describe the facility/property associated with each registration number.

Note: Registration numbers are included on both the credit source form and Form 3800. Including the registration number(s) on the source credit form provides a reference to credits reported on Form 3800. For an election to process correctly, the registration number must be entered in the appropriate field on Form 3800, Part III. The Instructions for Form 3800 explain how to complete Parts III and V when the taxpayer registered multiple properties for the same credit. In general, omission of a valid registration number from Form 3800 attached to the taxpayer's return for any reason will cause an elective payment or transfer election to be treated as ineffective. This rule is applied on a facility/property basis and credit-by-credit basis.

Reporting the Elective Payment Amount

The elective payment amount must be reported on the appropriate source credit form (ex. Form 3468, Form 8835, etc.), Form 3800, and on the "Elective payment election amount" line on the parent tax return. For example, the elective payment election lines are found on the following commonly used forms at the lines shown for tax year 2025:

- Form 1120, Schedule J, line 22a,
- Form 1120-S, line 24d,
- Form 1065, line 29,
- Form 990-T, Part III, line 6g. See **Form 990-T for elective payment election only presentation** for samples and more information.

Refer to the instructions for the source credit form, Form 3800, and the instructions for the appropriate tax return form for more information about claiming general business credits (including clean energy and advanced manufacturing credits) when making an elective payment election. Accurate reporting of elective payment amounts in the proper locations on the forms is imperative for successful processing of the return.

Reporting the Transfer Election

In addition to computing and reporting credits earned on the annual tax return, a taxpayer that is monetizing one or more credits by transferring the credit to an unrelated transferee taxpayer must make any necessary adjustments to credits reported on Form 3800 to account for credits used and credits transferred. Refer to the instructions for the source credit form Form 3800, and the instructions for the appropriate tax return form for more information. See FAQs at **Elective Pay and Transferability Frequently Asked Questions: Transferability** for information about making and documenting a credit transfer.

Accessing the Elective Pay and Transfer Election Pre-Filing Registration Tool

Sign In or Create a Clean Energy Account

Access the IRC 6417/6418/48D(d) Elective Pay and Transfer Election Pre-Filing Registration tool at www.irs.gov/eptregister and select the applicable option: First-time users or Returning users.

Refer to **Publication 5902** for steps in creating a Clean Energy Account.

Options After Authorization

Once you authorize an Energy Credits Online Account for at least one taxpayer, accessing the registration tool will take you directly to your account(s) landing page. The landing page will show the business tax account(s) you manage. From this landing page, you can authorize additional taxpayers/entities by clicking on "Add entity."

Note: You must create a separate account for each taxpayer/entity for which you are authorized to act and that needs to register its intention to monetize any credits with an elective payment election or a transfer election

Note: **Publication 5902** recommends that each Clean Energy Account have two Clean Energy (CE) Officers. If the sole CE officer is no longer available and does not transfer access, the registrant runs the risk of losing access to the account. Until a second Clean Energy Officer is added, the following message will display:

> Your business currently has only one CE officer assigned. The IRS strongly recommends designating at least two CE officers to ensure uninterrupted management of your account. If you are not the CE officer for your entity, please inform your CE officer of this message. See Pub 5902 for additional information.

To navigate to a specific tool within Clean Energy, click on the option for an authorized entity. Doing so will take you to the IRS Clean Energy landing page. The IRS Clean Energy landing page will include three tiles: Elective Pay and Transferability Registration, Vehicle Manufactures, and Vehicle Dealers and Sellers.

Credits Dashboard

From the IRS Clean Energy landing page, select "Get Started" within the area titled "Elective Pay and Transferability Registration" to access the pre-filing registration dashboard. This will include two tiles: Credit Registration and Email Notifications. Credit Registration includes the option to "View Registrations." Email Notifications includes the option to "Manage email notifications."

Email Notifications

The IRS will share information about the status of the registrant's pre-file registration packages exclusively through the registration tool. The IRS can notify you by email that the status of a registration package has changed only if you opt in to receive email communications.

You are not required to opt in to receive email notifications. However, if you choose not to opt in to receive email notifications, you will be responsible for accessing the registration tool to monitor the status of your registration packages.

When you opt in to receive email notifications, you will receive an email informing you any time the status of your registration submission changes. See "Submission Status".

The email message will be from DoNotReply@account.irs.gov. If you opt in to email notifications, you may need to adjust settings in your email account to avoid notifications being captured in a spam folder.

Messages will be sent to the email connected to your ID.me account. You cannot add recipients ("cc" recipients) or change your email address through the Pre-Filing Registration tool. To change the email where notices are received, you will need to change the email account associated with your ID.me account.

The email message you receive will not provide specific information about the change in status. That information will be accessed from the Pre-Filing Registration tool. The email message will merely inform you of one of the types of changes in status described in "Submission Status."

Refer to information in the section of this User Guide titled "Your Registrations" for information about the different review statuses and what they signify for your pre-filing registration.

Connect With Us Using Secure Messaging

IRS Secure two-way messaging is accessible from every page by clicking on the tile in the top right-hand corner of the screen labeled "Connect With Us Using Secure Messaging." For a full understanding of this feature, refer to **Publication 6025, Secure Messaging User Guide**.

Before You Begin Your Registration

Site Navigation

At the bottom of each page where you can input information or make a selection, navigation buttons such as "Next", "Back", and "Save Progress" allow you to move forward (if all required fields have entries in the correct format), go back (to view or edit), or save your progress so that you can leave the registration tool and return to complete the registration fields in as many sessions as you need.

Limited Number of Registration Packages

Each registrant can create up to 33 separate registration packages (per subsidiary, if applicable) within a tax year. Unless the registrant registered for renewable production credits in the prior year, beginning registration in a new year will automatically create the first registration package. After one or more properties or facilities are added to the first registration package, the registrant will have the option to add to or amend that package. The registrant will also be able to create additional registration packages.

For parents of consolidated groups registering on behalf of a subsidiary, each registration package may only refer to a single subsidiary. Separate registration packages must be submitted for different subsidiaries.

Employer Identification Number (EIN) of Registering Entity

Never use the EIN of another taxpayer, even if it is a closely related entity. Each taxpayer that will file a return to make an elective payment election or a transfer election must have its own EIN. The IRS can process only one tax return (including superseding or amended returns) for each EIN. Two separate taxpayers can never file their respective returns using the same EIN.

- The IRS may decline to issue a registration number if information included in the registration package indicates the registrant may be using another taxpayer's EIN.
- For parent corporations and subsidiaries that are members of a consolidated group of corporations (as defined in regulations section 1.1502-1), see "Parent of a consolidated group of corporations."
- For owners of an entity that is disregarded for federal income tax purposes (such as a single member limited liability company), see information about disregarded entities in the section titled, "Name associated with EIN."

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 below) and Form 3800.

Before you begin a registration package for a taxpayer, refer to the instructions for each applicable source credit form and the instructions for Form 3800. The credit forms corresponding to each credit for which an election may be registered through the registration tool are shown in Table 2: Source Credit Forms.

<table>
<tr><th colspan="4"></th></tr>
<tr><td>(30C) Alternative Fuel Refueling Property Credit</td><td>Form 8911</td><td>(40A(b)(4)) Small Agri-Biodiesel Producer Credit</td><td>Form 8864</td></tr>
<tr><td>(45) Renewable Electricity Production Credit</td><td>Form 8835</td><td>(45Q) Carbon Oxide Sequestration Credit</td><td>Form 8933</td></tr>
<tr><td>(45U) Zero Emission Nuclear Power Production Credit</td><td>Form 7213</td><td>(45V) Clean Hydrogen Production Credit</td><td>Form 7210</td></tr>
<tr><td>(45W) Qualified Commercial Clean Vehicles Credit</td><td>Form 8936
Form 8936 (Sch A)</td><td>(45X) Advanced Manufacturing Production Credit</td><td>Form 7207</td></tr>
<tr><td>(45Y) Clean Electricity Production Credit</td><td>Form 7211</td><td>(45Z) Clean Fuel Production Credit</td><td>Form 7218</td></tr>
<tr><td colspan="3">(48) Energy Credit</td><td rowspan="4">Form 3468</td></tr>
<tr><td colspan="3">(48C) Qualifying Advanced Energy Project Credit</td></tr>
<tr><td colspan="3">(48E) Clean Electricity Investment Credit (future form revision)</td></tr>
<tr><td colspan="3">(48D) Advanced Manufacturing Investment Credit</td></tr>
</table>

Error Review

The registration tool can identify certain errors immediately. When they occur, a message will pop up describing the error(s) that must be corrected in order to proceed with registration.

Other general information errors may cause a submission to be returned without being transmitted for review. This can happen if information you provided is inconsistent with information in our records. Please review the information you entered and make any necessary corrections. If the information you provided appears correct, resubmit the information.

Timing of Registrations and Amendments

In general, you should submit your pre-filing registration no earlier than the beginning of the taxable period in which you will earn the credit, but early enough to allow time for your registrations to be processed. Currently, IRS recommends at least 120 days before the due date for the return on which the credits will be reported. Properties/facilities being registered must be placed in service prior to submitting a registration package.

If you anticipate the need to update or amend a registration package, allow time for review and return of the submission before making updates or amendments.

Processing Steps

Clicking “Submit” after you have provided entries in all required data fields will cause the request for registration numbers to move to the review process.

Resources Before You Register

The elective payment elections under section 6417 and 48D(d) and transfer election under section 6418 apply to specific general business credits. This User Guide assumes familiarity with general business credits such as:

- The difference between an investment tax credit and a production tax credit. Sections 6417 and 6418 include provisions relating to both types of credits, and section 48D is an investment tax credit. To register successfully, you need to know which credits the taxpayer can and wishes to monetize, especially when the taxpayer may have the option to monetize an investment tax credit, or a production tax credit based upon a single investment/activity.
- How to earn each type of credit.
- How to compute and report each type of credit on the registrant's tax return.

See Appendix A – General Business Credit Resources for a list of resources for credit-specific information.

Also assumed is a basic understanding of the credits to which elective payment and transfer elections apply, and:

- Which return to use to make an elective payment or transfer election.
- How to compute and report the credits on the tax return (credit-specific forms, Form 3800).
- How to transfer an eligible credit.

See Appendix B – Elective Pay and Transfer Election Resources for resources on the specific subject of monetization of certain credits through elective payment or transfer elections.

Credit Registration

On the IRS Clean Energy welcome page, select the Elective Pay and Transferability Registration "Get Started" in the dashboard panel. Note that following the dashboard navigation steps of this section will allow users to both register and view prior registrations for the respective tax years.

When you select "Get Started," the registration tool will take you to the registration dashboard. Select "View Registrations" in the dashboard panel.

On the "Your Registrations" page, select the tax year in the drop-down window for which you wish to register your property.

NOTE: This year selection corresponds to when your tax year **begins.** For example, an entity filing for a fiscal year from July 1, 2025 – June 30, 2026 would select the tax year of 2025, since that is when the year *began*.

Once a tax year is selected, select "Add New Package" to create a new registration submission.

The pre-filing registration information collected by the registration tool falls into two broad categories:

- General (entity) information
- Credit-specific information

General Information: Page 1 of 4

Date When the Registrant's Accounting Period Ends

Use the drop-down menu to select the ending month for the annual tax period in which each credit being registered is earned. This should match the fiscal year end date shown on the registrant's last filed return. If new to filing an annual tax return, this date should be the same as the fiscal year end month used on the first annual tax return.

For example, if a registrant keeps its books and records on a non-calendar year that ends on June 30, 2026 and will use that date as the fiscal year end on its first annual tax return, select "June" and "2026" from the drop-down menu. Calendar year filers should select "December" and the year of the election.

If the registrant changes its fiscal year end (such as by filing a short-year return), you must amend the registration before the registrant files its return. See "Amendments."

More information on Accounting Periods can be found in **Publication 538, Accounting Periods and Methods.**

Name associated with EIN

Enter the name associated with the EIN of the taxpayer that is registering facilities for which it will make an elective payment or transfer election on its annual tax return.

When the registrant is the parent of a consolidated group of corporations, the parent's EIN and name will be entered in these fields. Additional information about the subsidiaries is captured in the General Information section for each package.

Disregarded Entities

When the business that earns the credit is a single member limited liability company (LLC) or other entity that is disregarded for federal income tax purposes, the information entered in these fields will depend upon the ownership of the disregarded entity for federal income tax purposes. See Table 3: Disregarded Entities

Table 3: *Disregarded Entities*

Disregarded Entity Ownership	Return where credit will be reported	Entity to use for registration
A natural person (or married couple)	Owner's Form 1040, Schedule C	Disregarded entity's EIN and name
A grantor trust	Grantor's Form 1040, Schedule C	Disregarded entity's EIN and name
A business, exempt organization or governmental entity	Form 1120 series, Form 1065, Form 990-T, Form 1041	EIN and name of the entity filing the tax return

See Publication 1635, Understanding Your EIN for more information about when an entity needs its own EIN. See Publication 3402, Taxation of Limited Liability Companies for information on the classification of a limited liability company for federal income tax purposes.

Parent of a Consolidated Group of Corporations

After the name field, there is a question, "Are you the parent of a consolidated group?".

Answer "Yes" to this question only if the entity is a corporation (including an Alaska Native Corporation) that files Form 1120 on a consolidated basis for itself and one or more subsidiary corporations.

The parent of a consolidated group of corporations will register on behalf of itself and will act as agent for subsidiaries included in the group. The parent corporation will provide the subsidiary name and EIN for each facility or property being registered that is owned by the subsidiary. If you need to register additional subsidiaries, a separate registration package must be submitted for each subsidiary EIN.

Note: See information for an Alaska Native Corporation that is the parent of a consolidated group of corporations that includes subsidiaries that are not Alaska Native Corporations in the description of registrant types below.

Information on the subsidiary is necessary because the subsidiary owner of a facility or property is a legal entity separate from the parent corporation. Collecting information about the subsidiary owner of the facility/property allows the registration to be associated both with the subsidiary (as owner) and the parent (as the entity filing the return where the credit is reported).

If a subsidiary later leaves the consolidated group, the former parent and the subsidiary should amend the registration to update/remove the association of the registration number for purposes of filing of the annual return where the credit will be computed and reported. See "Amendments."

Addition of a Subsidiary to a Consolidated Group of Corporations

If the registrant is the parent corporation of a consolidated group, and it acquires a subsidiary that has a credit that will be monetized with an elective payment or transfer election on the registrant's consolidated return, each facility/property owned by the subsidiary must be added to the parent corporation's registration submission. Even if the subsidiary previously registered to monetize the credits (either on its own or as a subsidiary in another consolidated group), a change to the tax return on which the elective payment or transfer election will be made means that the registration must be associated with the annual tax return of the parent corporation.

Failure to add each facility/property owned by a subsidiary to the parent corporation's registrations will cause any attempted elective payment or transfer election to become ineffective, even if that subsidiary's facilities/properties were previously registered. The registration numbers must be associated with the EIN of the return on which the election will be made.

Note: If the facility/property owned by the subsidiary already has a registration number, that information should be provided in the "Additional information" field of the registration submitted by the new parent corporation. So long as information about the facility/property is consistent with information provided in connection with the earlier registration, IRS review and reissuance of a registration number for that facility/ property may be streamlined.

Registrant Type

The Registrant Type selected determines whether the taxpayer can register to make an elective payment or transfer election (or whether either option may be available for certain credits). See the brief descriptions of the registrant types in Table 4 below.

Table 4: *Registrant Type Definitions*

Registrant Type	Definition
Organization exempt from the tax imposed by subtitle A by reason of subchapter F of chapter 1 of subtitle A	Any organization exempt from the tax imposed by subtitle A by reason of subchapter F of chapter 1. Thus, any organization described in sections 501 through 530 that meets the requirements to be recognized as exempt from tax under those sections is eligible for elective pay. This includes, among others, all organizations described in section 501(c), such as public charities, private foundations, social welfare organizations, labor organizations, and business leagues. It also includes homeowners associations exempt under section 528.
Government of any U.S. territory or a political subdivision thereof (including an agency or instrumentality)	An entity exempt from the tax imposed by subtitle A because of the income exclusion under Section 115(2)
Any State, the District of Columbia, or political subdivision thereof (including an agency or instrumentality)	This is generally cities, counties, townships, etc.
An Indian Tribal government or a subdivision thereof (including an agency or instrumentality)	The governing body of an American Indian or Alaska Native entity, including tribe, band, nation, pueblo, village, community, component band, or component reservation on the list of Federally Recognized Indian Tribes.
Any Alaska Native Corporation (as defined in section 3 of the Alaska Native Claims Settlement Act, 43 U.S.C. 1602(m))	A state-law corporation formed under Section 3 of the Alaska Native Claims Settlement Act, 43 U.S.C. 1602(m)

Registrant Type	Definition
The Tennessee Valley Authority	The public corporation created pursuant to the Tennessee Valley Authority Act, P.L. 108-447 (16 U.S.C. 831-831ee).
Rural electric cooperative	An organization owned jointly by its members who are engaged in furnishing electricity to rural areas.
S Corporation	A corporation within the meaning of Section 1361(a) that elects to pass corporate income, losses, deductions, and credits through to its shareholders for federal tax purposes, and files a Form 1120-S.
C Corporation	A legal entity separate from its owners, made up of individuals, groups, or other corporations, that has the power to conduct business and to own property, assets, and liabilities, and which is subject to federal income tax under the provisions of subchapter C of the Internal Revenue Code.
Partnership	A limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by which any business, financial operation, or venture is carried on, that isn't, within the meaning of regulations under 7701, a corporation, trust, estate, or sole proprietorship, and files a Form 1065.
Real Estate Investment Trust (REIT)	A legal entity separate from its owners, made up of individuals, groups or other corporations, that has the power to conduct business and to own property, assets, and liabilities.
Sole proprietorship	Business owned by an individual directly or through an entity, such as a grantor trust or single member limited liability company, that is not taxed as a separate entity but is in substance disregarded for federal income tax purposes. NOTE: This registrant type only applies if the qualifying property or facility is owned by an individual directly (and not indirectly through ownership of an interest in a separate business entity, such as a corporation, partnership, or limited liability company, treated as a partnership or corporation for federal income tax purposes).
Trust	Any arrangement for which the purpose is to vest trustees' responsibility for the protection and conservation of property for beneficiaries, and that is not properly classified as a grantor trust, sole proprietorship, partnership, corporation, or does not receive special treatment under the Code. **Note:** This registrant type **excludes:** (i) any trust exempt from federal income tax under Section 501(a), which should select the above-described registrant type for organization exempt under Section 501(a); and (ii) any revocable trust, which should select the above-described registrant type for sole proprietorship.

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Registrant Address

Choose the registrant's type of address – Domestic or foreign.

Depending upon the choice you make, a different address format will open.

You should use the address that was used on the registrant's last annual return or last employment tax return. If the registrant is not required to file an annual return, use the address provided when the registrant received its EIN, or that the registrant provided to the IRS on Form 8822-B, Change of Address or Responsible Party – Business.

Note: You cannot make a change of address through the registration tool. If you need to change the registrant's address in IRS records, see Address Changes.

General Information Page 3 of 4

Banking Information

For program integrity purposes, you must provide information for a bank account associated with the registrant's name and EIN. You will be asked to provide the bank account number and routing number and confirm each of these data inputs.

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Returns Filed

Information about any types of returns the registrant has filed with the IRS in the previous two years is used to help verify the registrant's identity. See Appendix D – Types of Returns for a complete list of forms in each return type.

Check all that apply.

If "None" is selected, use the text field to explain how the organization has no previous filing requirements (including employment tax returns).

Credit(s) Selection

After you complete the General Information fields, you will be able to progress to the Credit Selection module.

The credits that appear when you reach this point in the pre-filing registration process will be limited to the credits for which the registrant can make an election, based off the inputs in General Information. Select the check box for each credit to be registered. Then click "NEXT."

To move forward from the Credit Selection page, you must select at least one credit. Note that the same facility/property generally cannot be registered for multiple credit types for the same tax year. For example, a solar installation cannot be registered for both IRC 45 and IRC 48.

Select a credit below to jump to the instructions and registration guidelines specific to that credit.

- Section 30C – Alternative Fuel Vehicle Refueling Property
- Section 40A(b)(4) – Small Agri-Biodiesel Producer Credit
- Section 45 – Renewable Electricity Production Credit
- Section 45Q – Carbon Oxide Sequestration
- Section 45U – Zero Emission Nuclear Power Production Credit

- Section 45V – Production of Clean Hydrogen Credit
- Section 45W – Commercial Clean Vehicles Credit
- Section 45X – Advanced Manufacturing Production Credit
- Section 45Y – Clean Electricity Production Credit
- Section 45Z – Clean Fuel Production Credit
- Section 48 – Energy Credit
- Section 48C – Qualifying Advanced Energy Project Credit
- Section 48E – Clean Electricity Investment Credit
- Section 48D – Advanced Manufacturing Investment Credit

Credit Summary

Before moving to the Facility/Property Information module, you will have an opportunity to view a summary of the credit selections. Before moving on, review your selections. This screen will display all credit sections you have selected to be part of this submission. When review is complete select "Next" to begin entering facility information.

Facility/Property Information

General Principles

The information collected for each credit is based on the requirements to qualify for the credit.

Registration Not a Determination of the Amount or Validity of a Credit

The purpose of pre-filing registration is to "[prevent] duplication, fraud, improper payments, or excessive payments" as described in sections 48D(d)(2)(E), 6417(d)(5) and 6418(g)(1).

Issuance of a registration number does not mean that the registrant has been determined to qualify for a credit of any specific amount. In addition to registering the intent to monetize one of the credits listed previously, each taxpayer must meet other requirements to make a valid election, including reporting the credit on the applicable source credit form (see Table 2 – Source Credit Forms), completing Form 3800 and attaching those forms to a timely filed tax return.

Data Entry

The registrant will need a separate pre-filing registration number for each facility/property. The number of registration numbers will depend upon the number of source credit forms necessary to compute and

report the credit. See "How Many Registration Numbers?" for more information. Facility/property information can be added for certain credits by way of a spreadsheet file (bulk upload) or manually (one facility/property at a time).

Manual Entry

Facility/property entries for each credit can be made manually by entering facility/property information required for a complete submission field by field.

The IRS anticipates that manual entry will be adequate for the following credits:

- Section 40A(b)(4) – Small Agri-Biodiesel Producer Credit
- Section 45Q – Carbon Oxide Sequestration Credit

- Section 45U – Zero Emission Nuclear Power Production Credit
- Section 45V – Clean Hydrogen Production Credit
- Section 45X – Advanced Manufacturing Production Credit
- Section 48C – Qualifying Advanced Energy Project Credit
- Section 48D – Advanced Manufacturing Investment Credit

Selecting "ADD FACILITY/PROPERTY" will open the input page(s) for the credit. The specific information required for each credit is described below.

Bulk Upload Data Entry

Some credits may require registration of a substantial number of facilities/properties. Facility/property information for the following credits can be input into a spreadsheet template for bulk upload in a single step:

- Section 30C – Alternative Fuel Refueling Property Credit
- Section 45 – Renewable Electricity Production Credit
- Section 45Y – Clean Electricity Production Credit
- Section 45W – Commercial Clean Vehicle Credit
- Section 48 – Energy Credit
- Section 48E – Clean Electricity Investment Credit

When bulk upload and manual entry are available options, the facility/property information data collection starting point will appear, with options to select "BULK UPLOAD," or manual "ADD FACILITY/PROPERTY."

Download the facility template. Enter the information required in the spreadsheet fields. Save (and retain) the file and then upload it by following the screen instructions. Drag and drop the template file into the upload box or select the template file to upload.

After the spreadsheet is uploaded, it will be evaluated for omissions and errors in formatting. Errors identified in the format review will be identified by spreadsheet row and column heading.

When errors are identified at this step, you must return to the spreadsheet file saved to your computer. Open the spreadsheet file and correct the errors identified. Then, you must upload the corrected file using the upload feature below the roster of errors. The corrected file will replace the original upload, as well as any facilities/properties that may have been added manually. Therefore, if you must re-upload a spreadsheet file, you must include any manually added facilities/properties for them to remain in the registration submission.

Entries from a spreadsheet that has passed data validation will populate the fields in the registration tool. Once this occurs, you can edit or update information for each facility/ property by expanding the facility/property panel and selecting the "edit" function.

Multiple bulk uploads are allowed, whether at the time of original registration or as an amendment to an existing registration. For subsequent bulk uploads:

- Newly added properties/facilities must have a unique identifier in Column A.
- Previously added properties (manual or from a prior bulk upload), can be amended by entering the unique facility/property identifier in Column A and providing all property/facility data with changes.

Supporting Documents

What Documents are Needed

The documentation needed to support pre-filing registration will vary by the type of credit. See the credit-specific information for each credit, later, for a description of the types of documents that will facilitate processing of the pre-filing registration.

In general, supporting documents must show that the facility/property being registered exists and is owned/operated by the registrant (as dictated by the specific credit section). It should also corroborate any necessary dates for the specific credit. The documentation should clearly refer to the specific energy/manufacturing facility/property. For example, documents to support a solar installation should refer specifically to the solar panels. See Treasury Regulation 1.6417-5(b)(5)(vii)(C) and Treasury Regulation 1.6418-4(b)(5)(vii)(C). See also Treasury Regulation 1.48D-6(b)(6)(vi)(C).

How to Add Documents

If you add each facility/property manually, the document upload step will occur as a later step in the data entry process. If you use the bulk upload option, you will add documents after the template-formatted data has populated the fields in the tool.

To add supporting documents for each facility/property, expand the facility/property panel and select "edit," then select "Add/Edit Documents."

Documents can be added to an amended submission. Documents included in a registration submitted for review cannot later be removed.

Questions/Data Common to Multiple Credits

This section describes the following questions common to multiple credits:

- Choice of Election
- Important Dates
    - Date Construction Began
    - Date Placed in Service
- Facility/Property Location
- Joint Ownership
- Source of Funds
- Additional Information

Choice of Election

A registrant's option to make an elective payment or a transfer election will be determined by entity type. See Table 1, earlier, for which election type(s) are available based on entity type and credit section. In limited circumstances, a registrant will need to indicate which election it wishes to make, because it can choose either, but not both, for a specific property/facility. When a registrant may choose either an elective payment election or transfer election, the option to select either election will be made available.

Certain taxpayers have the option to make either an elective payment or transfer election with respect to the following credits:

- Section 45Q – Carbon Oxide Sequestration Credit,
- Section 45V – Production of Clean Hydrogen Credit,
- Section 45X – Advanced Manufacturing Production Credit.

Therefore, the election selection field will appear for the registrant types shown in Table 1 as eligible to make an elective payment or transfer election.

Alaska Native Corporations

An Alaska Native Corporation is an “applicable entity” under section 6417. Therefore, an Alaska Native Corporation can make an elective payment election but cannot elect to transfer credits. However, an Alaska Native Corporation also can be the parent of a consolidated group of corporations that includes subsidiaries that are not applicable entities. Those subsidiaries can potentially earn clean energy credits that are eligible for a transfer election.

To accommodate this unique combination of factors, a registrant that:

- identifies as an Alaska Native Corporation in the Registrant Type field (see– Registrant Type), and
- answers “Yes,” that it is the Parent of a consolidated group of corporations (see – Parent of a Consolidated Group of Corporations),

will see the Choice of Election question for every credit for which a transfer election could be made by a C corporation that is not an Alaska Native Corporation.

An Alaska Native Corporation in this situation must carefully select the appropriate choice of election for each property or facility. An error in the choice of election will delay processing of the registration request.

Important Dates

Refer to the instructions for the source credit form for each credit. The range of dates that will affect the ability to earn a specific credit will be determined by the applicable Code section. These dates should be specific to the energy property associated with the credit selected.

Date Construction Began

If the date construction of a property or facility will affect the ability to qualify for a specific credit, the “Date Construction Began” field will open and will require an entry.

Date Placed in Service

Before a facility/property can be registered for an elective payment or transfer election for a particular property or facility, that property or facility must have been placed in service. You cannot request a registration number for a facility that has not yet been placed in service.

Facility/Property Location

Enter information that identifies the physical location of the investment credit or production credit facility or property.

In recognition that not all facilities or properties will have a street address, only the State, County, latitude and longitude fields are required for the credits to which these fields apply. However, if a street address is entered, the city and ZIP Code fields will become required fields.

Note that the address entered here is specific to the property or facility being registered and may differ from the address associated with the registrant. Unless the facility or property is physically located at the address entered in the General Information “Registrant address” field, do not enter that address here.

If the facility/property does not have a street address, identify the State and County where the facility/ property is physically located, and provide the latitude and longitude coordinates.

Latitude and longitude coordinates are required fields. The entry should be in decimal format with 6 digits to the right of the decimal point, with a minus sign (-) for latitudes south of the equator and longitudes west of the prime meridian. The entry field will not accept an entry formatted as degrees, minutes and seconds. The entry field also will not accept alphabetical characters for north, south, east or west.

For example, the White House, located at 1600 Pennsylvania Avenue NW, Washington, DC is located at latitude 38.897957 and longitude -77.036560.

Six digits of precision for latitude and longitude identifies a point on the globe within a few inches. This is a smaller area than most facilities/properties you would register through the registration tool. When a facility/property covers an area larger than the point identified with coordinates at this level of precision, simply select a single point for the entry. **Be sure to use the same coordinates on the source credit form attached to the tax return.**

You may (but are not required to) provide additional coordinates in the "Additional information" field to indicate the boundaries of a large installation.

Joint Ownership

For certain production tax credits, the registration tool asks about percentage ownership. This question is asking about direct fractional ownership as joint tenants or tenants in common. The question does not refer to a property/facility owned by several persons through their interests in a partnership, corporation, limited liability company or other entity.

If the registrant answers "Yes," an additional field opens to capture the registrant's percentage ownership interest, stated as a percentage to precision of two decimal places.

Source of Funds

Information about the source of funds used to acquire a property applies only to the elective payment election and certain tax credit investments. Registrants that will make a transfer election should select "N/A."

When a tax credit investment property is acquired with restricted grant funds or a forgivable loan, use of those funds to acquire the property may affect how the elective payment election amount is computed. See Elective Pay and Transferability Frequently Asked Questions: Elective Pay, FAQ #41.

For purposes of the elective payment election, "restricted grant funds" refers to a grant for the specific purpose of purchasing, constructing, reconstructing, erecting, or otherwise acquiring a particular investment credit property. In general, grant funds will be restricted if the donor, in writing, imposes a restriction on the use of such funds specifically for the purpose of purchasing, constructing, reconstructing, erecting, or otherwise acquiring a particular investment credit property.

Additional Information

Every credit includes an unformatted "Additional Information" text field. This field allows collection of any additional information the registrant may wish to provide to identify a specific property or facility, or that the IRS may determine is needed between updates of the registration tool. Currently, this field is optional. Some potential uses for this could include (for example):

- Longitude and latitude coordinates of a large solar or wind farm installation that doesn't have a street address at points other than the longitude and latitude provided for in the Facility/Property Location section.
- A brief description of the registrant's credit-earning activities when the registrant is a newly formed entity with no filing history.
- Providing context or details to provide clarity regarding organizational structure/relationships, including information pertinent to disregarded entities

Credit-Specific Information

- Section 30C – Alternative Fuel Vehicle Refueling Property
- Section 40A(b)(4) – Small Agri-Biodiesel Producer Credit
- Section 45 – Renewable Electricity Production Credit
- Section 45Q – Carbon Oxide Sequestration
- Section 45U – Zero Emission Nuclear Power Production Credit
- Section 45V – Production of Clean Hydrogen Credit
- Section 45W – Commercial Clean Vehicles Credit
- Section 45X – Advanced Manufacturing Production Credit
- Section 45Y – Clean Electricity Production Credit
- Section 45Z – Clean Fuel Production Credit
- Section 48 – Energy Credit
- Section 48C – Qualifying Advanced Energy Project Credit
- Section 48E – Clean Electricity Investment Credit
- Section 48D – Advanced Manufacturing Investment Credit

Section 30C – Alternative Fuel Vehicle Refueling Property

Section 30C provides for an 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 (see section 45D) or in a population census tract that is not an urban area. Property must be placed in service on or before June 30, 2026 to be eligible.

Registration Section	Field	Field Description
Election	Election	Refer to Table 1 for election types available based on entity type.
Important Dates	Date Construction Began	See "Important Dates"
	Date Placed in Service	
Facility/Property Location	Street Address	See "Facility/Property Location"
	City	
	State	
	ZIP Code	
	County	
	Latitude	
	Longitude	
Facility/Property Information	Census Tract	Enter the 11-digit census tract number. See below.
	Fuel Type	Select one of the qualified fuel types distributed from property: 1) 85% fuel blend 2) Biodiesel blend 3) Electricity 4) Transportation fuel
	What source of funds was used to acquire the property?	See "Source of Funds"
	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ownership relationship.

Census Tract

The registration tool uses the 11-digit format for population census tract numbers without a decimal separator. See **Instructions for Form 8911, Alternative Fuel Vehicle Refueling Property Credit** for information about determining whether your facility/property is in a qualifying population census tract.

Fuel Type

The Instructions for Form 8911 include descriptions of the types of refueling properties that qualify for the section 30C credit.

Section 30C Supporting Documents

Registrants must provide supporting documentation for each property being registered. Supporting documents must show that the property being registered exists and is owned by the registrant. It should also corroborate any necessary dates such as verification of the placed in service and beginning of construction dates. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 30C credit:

- A construction permit that clearly ties the alternative fuel refueling property to its physical location.
- Equipment purchase documentation that shows the taxpayer as the buyer, identifies the seller, and specifically identifies the purchased property.
- A permit issued by a government authority with jurisdiction over operation of alternative fuel refueling properties in the community where the facility/property is located.

Section 40A(b)(4) – Small Agri-Biodiesel Producer Credit

Section 40A(b)(4) provides a production tax credit for eligible small agri-biodiesel producers. Transfer of the section 40A(b)(4) credit only applies to fuel used or sold after June 30, 2025.

<table>
<tr><th>Registration Section</th><th>Field</th><th>Field Description</th></tr>
<tr><td>Election</td><td>Election</td><td>Refer to Table 1 for election types available based on entity type.</td></tr>
<tr><td>Important Dates</td><td>Date Placed in Service</td><td rowspan="2">See "Important Dates"</td></tr>
<tr><td rowspan="9">Facility/Property Location</td><td>City</td></tr>
<tr><td>County</td><td rowspan="7">See “Facility/Property Location”</td></tr>
<tr><td>Latitude</td></tr>
<tr><td>Longitude</td></tr>
<tr><td>State</td></tr>
<tr><td>Street Address</td></tr>
<tr><td>ZIP Code</td></tr>
<tr><td>Is the facility/property owned by more than one taxpayer?</td></tr>
<tr><td>What is your percentage of ownership?</td><td>Enter your percentage of ownership enter up to two decimals. (E.g. 1/3 owner = “33.33”)</td></tr>
<tr><td rowspan="2">Facility/Property Information</td><td>Type of Qualifying Facility/Property</td><td>Enter description of the qualified facility. (E.g. Small agri-biodiesel producer.)</td></tr>
<tr><td>Additional Information, if any.</td><td>Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ownership relationship.</td></tr>
</table>

Section 40A(b)(4) Supporting Documents

Registrants must provide supporting documentation for each facility/property being registered. Supporting documents must show that the facility/property being registered exists and is owned by the registrant. It should also corroborate any necessary dates such as verification of the placed in service and beginning of construction dates. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 40A(b)(4) credit:

- A brief description of the facility/property signed by an executive-level representative of the taxpayer.
- Permits to operate, certificates of occupancy, etc. for the facility/property.

Section 45 – Renewable Electricity Production Credit

Section 45 provides a 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. Section 45 is not available for facilities/properties placed in service after December 31, 2024 unless construction of the facility/property began before December 31, 2024. For example, wind energy facility/property placed in service in June 2025 could not be registered for section 45 if construction began in May 2025, but could be registered for section 45 if construction began in November 2024.

For facilities/properties that began construction after December 31, 2024, refer to Section 45Y.

Registration Section	Field	Field Description
Attestation	I confirm that a section 48 credit will not be claimed for this facility/property for this taxable period or any prior taxable period.	Check box to attest statement is true and valid.
Election	Election	Refer to Table 1 for election types available based on entity type.
Important Dates	Date Construction Began	See "Important Dates"
	Date Placed in Service	
Facility/Property Location	Street Address	See “Facility/Property Location”
	City	
	State	
	ZIP Code	
	County	
	Latitude	
	Longitude	
Facility/Property Information	Type of Facility/Property	Select one of the following types for the qualified property being registered: 1) Closed Loop Biomass 2) Geothermal 3) Landfill gas 4) Marine and Hydrokinetic 5) Municipal solid waste 6) Open-loop biomass 7) Qualified hydropower 8) Solar 9) Trash 10) Wind
	Is the facility/property owned by more than one taxpayer?	Confirm yes or no.
	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ownership relationship.

Attestation

The investment in a facility or property that could generate a section 45 renewable electricity production credit may also qualify for a section 48, energy credit, which is an investment tax credit. However, a taxpayer cannot claim both credits with respect to the same facility or property. Therefore, the registration tool requires an attestation that the taxpayer has not claimed a section 48 credit for this facility for any prior tax period.

The registrant must be able to make the attestation to continue to the other entry fields for the section 45 credit.

For information about the types of facilities/properties that may generate a section 45 credit, please refer to **Form 8835, Renewable Electricity Production Credit,** and instructions.

Section 45 Supporting Documents

Registrants must provide supporting documentation for each property being registered. Supporting documents must show that the property being registered exists and is owned by the registrant. It should also corroborate any necessary dates such as verification of the placed in service and beginning of construction dates. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 45 credit:

- Permits to operate from a utility (only if connected to the grid). If not connected to the grid, electrical permits to operate from an authority having jurisdiction.
- A brief description of the facility/property signed by an executive-level representative of the taxpayer.
- Executive summary of an independent engineer or commissioning report.
- An executive summary of the interconnection agreement with the applicable utility, signed by an executive-level representative of the taxpayer.

Section 45Q – Credit for Carbon Oxide Sequestration

Section 45Q provides for a production tax credit for capture and sequestration of carbon oxide at a qualified facility.

Please refer to Instructions for **Form 8933, Carbon Oxide Sequestration Credit,** for information about sequestration activities.

Registration Section	Field	Field Description
Election	Register your intent to make either a transfer or an elective payment election for this facility/property. To change your election type later, you must return to amend your registration and update this election choice. What type of election do you intend to make for this facility/property?	Refer to Table 1 for election types available based on entity type. See note below.
Important Dates	Date Construction Began	See "Important Dates"
	Date Placed in Service	
Facility/Property Location	Street Address	See “Facility/Property Location”
	City	
	State	
	ZIP Code	
	County	
	Latitude	
	Longitude	
Facility/Property Information	Sequestration Activities	Select one of the following types for the qualified property being registered: 1) Geological storage 2) Enhanced oil recovery 3) Utilization of captured CO2 4) Direct air capture
	What source of funds was used to acquire the property?	See “Source of Funds”
	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ ownership relationship.
Sequestration Point	Do you operate the sequestration point?	Confirm yes or no.
	If responded no:	Additional information is needed as below, if you answered “no” to the previous question.
	Operator Name	Enter the name of sequestration operator.
	Operator’s street address, City, State, ZIP code, and county.	Enter the sequestration opera-tor’s address information.

Note for S-corporations, C-corporations, partnerships, real estate investment trusts, sole proprietorships, and trusts (see Table 1): once made, an elective payment election for this production credit applies to the year of election and to the following 4 years (for a total of 5 years). A registration number must still be obtained for each tax year. A transfer election cannot be made for a subsequent year if the elective payment election has already been made previously, unless the taxpayer revokes the elective payment election. If you are registering for a transfer election and intend to revoke a previous elective payment election, provide an explanation in your registration submission.

Sequestration Point

Pre-file registration information for a section 45Q credit requires information about the ownership of the sequestration point.

If the registrant answers "Yes," that the taxpayer owns the sequestration point, no other information is needed. However, if the answer is "No," that the taxpayer does not own the sequestration point, then additional fields will open to collect information about the owner of the sequestration point. Please enter the sequestration point operator's name, street address, city, state, zip code, and country.

Section 45Q Supporting Documents

Registrants must provide supporting documentation for each property/facility being registered. Supporting documents must show that the property being registered exists and is owned by the registrant. It should also corroborate any necessary dates such as verification of the placed in service and beginning of construction dates. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 45Q credit:

- Approved lifecycle analysis (LCA), or summary, if the LCA is greater than 5 pages
- Substantiation that the taxpayer will have use of the land where the sequestration facility is located, such as proof of land ownership or long-term lease
- Substantiation of EPA permit application
- EPA approved Monitoring, Reporting, Verification (MRV) Plan
- Proof of approval for geologic sequestration wells
- State and local government approvals or permits, including environmental approvals

Section 45U – Zero Emission Nuclear Power Production Credit

Section 45U is a production tax credit for electricity produced by the taxpayer at a qualified nuclear power facility. This credit applies to electricity produced and sold in taxable years beginning after December 31, 2023.

Caution: Do not register a facility/property for this credit for an annual accounting period beginning in 2023 even if electricity was produced in that annual accounting period after December 31, 2023.

Registration Section	Field	Field Description
Election	Election	Refer to Table 1 for election types available based on entity type.
Important Dates	Date Construction Began	See “Facility/Property Location”
	Date Placed in Service	
Facility/Property Location	Street Address	See “Facility/Property Location”
	City	
	State	
	ZIP Code	
	County	
	Latitude	
	Longitude	
Facility/Property Information	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ ownership relationship.

Section 45U Supporting Documents

Registrants must provide supporting documentation for each qualified nuclear power facility being registered. Supporting documents must show that the facility being registered exists and is owned by the registrant. It should also corroborate any necessary dates such as verification of the placed in service date. The following is a non-exhaustive list of documents that may support the registration of a facility for the section 45U credit:

- License or permit issued to the taxpayer by an appropriate government agency authorizing the registrant’s operation of the qualified nuclear power facility.

Section 45V – Production of Clean Hydrogen Credit

Section 45V is a production tax credit for qualified clean hydrogen produced by the taxpayer at a qualified clean hydrogen production facility during the 10-year period beginning on the date the facility was originally placed in service.

Registration Section	Field	Field Description
Election	Election	Refer to Table 1 for election types available based on entity type. **See Note below.**
Important Dates	Date Construction Began	See "Important Dates"
	Date Placed in Service	
Facility/Property Location	Street Address	See “Facility/Property Location”
	City	
	State	
	ZIP Code	
	County	
	Latitude	
	Longitude	
Facility/Property Information	Type of Facility/Property	User entered.
	Is the facility/property owned by more than one taxpayer?	Confirm yes or no.
	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ ownership relationship.
Additional Contact (optional)	Name	User entered. Provide the name and address of an unrelated party who can verify the **production and sale or use of such hydrogen** at the time of registration, if known.
	Street Address	
	City	
	State	
	ZIP Code	
	County	

Election

Note for S-corporations, C-corporations, partnerships, real estate investment trusts, sole proprietorships, and trusts (see Table 1): once made, an elective payment election for this production credit applies to the year of election and to the following 4 years (for a total of 5 years). A registration number must still be obtained for each tax year. A transfer election cannot be made for a subsequent year if the elective payment election has already been made previously, unless the taxpayer revokes the elective payment election. If you are registering for a transfer election and intend to revoke a previous elective payment election, provide an explanation in your registration submission.

Type of Facility/Property

The facility/property information for the section 45V credit is an unformatted text field. Provide a brief description of the qualified clean hydrogen production facility.

Section 45V Supporting Documents

Taxpayers must provide supporting documentation for each qualified clean hydrogen production facility being registered. Supporting documents must show that the facility being registered exists and is owned by the registrant. It should also corroborate any necessary dates such as verification of the placed in service and beginning of construction dates. The following is a non-exhaustive list of documents that may support the registration of a facility for the section 45V credit:

- Operating permit
- Commissioning report

Section 45W – Commercial Clean Vehicles Credit

Section 45W provides for an investment tax credit for purchase of one or more qualified commercial clean vehicles.

Note: To qualify for the section 45W credit, the Qualified Commercial Clean Vehicle must be acquired on or before September 30, 2025. See **Fact Sheet 2025-05** for more information on the definition of "acquired" for this purpose.

The section 45W credit for each vehicle is computed on a separate Schedule A (Form 8936), Clean Vehicle Credit Amount and reported on Form 8936, Clean Vehicle Credits. Therefore, each vehicle requires its own registration number.

To qualify for the section 45W credit, a vehicle that is classified as "mobile machinery" must be of the type that has a 17-alpha-numeric character vehicle identification number (VIN) assigned by the qualified manufacturer in accordance with requirements of Title 49, Code of Federal Regulations (CFR), Subtitle B, Chapter V, Part 565 and such VIN is reported by the qualified manufacturer as required in Revenue Procedure 2022-42 as amended by Revenue Procedure 2023-33.

Registration Section	Field	Field Description
Election	If you are eligible for this credit, you may qualify for an elective payment election.	Refer to Table 1 for election types available based on entity type.
Vehicle Information	Date Placed in Service	Enter the date the vehicle was placed in Service
	Vehicle ID Number (VIN)	Enter vehicle VIN.
	How is this vehicle powered?	Select one: 1) By a battery-powered electric motor (for example: fully hydrogen or electric) 2) In part by an internal combustion engine (for example: plug-in hybrid)
	What is this vehicle's gross weight rating?	Select one: 1) Less than 14,000 lbs 2) 14,000 lbs or more
	What is this vehicle used for?	Select one: 1) Public roads 2) Mobile machinery
	Source of Funds Used to Acquire Vehicle?	See "Source of Funds"
	Additional Information, if any.	Provide any additional information, if necessary, that will help the review of this registration.

Section 45W Supporting Documents

Registrants must provide supporting documentation for each vehicle being registered. Supporting documents must show that the vehicle being registered exists and is owned by the registrant. It should also corroborate

any necessary dates such as date acquired (before 10/1/2025) and verification of the placed in service.
The following is a non-exhaustive list of documents that may support the registration of a vehicle or mobile machinery for the section 45W credit:

- Certificate of title showing ownership of the vehicle/machinery (including a certificate of title indicating a lien held by a financial institution or other lender)
- Time of sale documents, including a bill of sale or similar purchase agreement
- A copy of a registration document issued by an appropriate government authority

Section 45X – Advanced Manufacturing Production Credit

Section 45X is a 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.

Registration Section	Field	Field Description
Attestation	I confirm that a 48C Advanced Energy Project Credit will not be claimed for this facility/ property for this taxable period and has not been claimed for any date after August 16, 2022	Check box to attest statement is true and valid.
Election	Election	Refer to Table 1 for election types available based on entity type. **See Note below.**
Important Dates	Date Placed in Service	See "Important Dates"
Facility/Property Location	Street Address	
	City	See “Facility/Property Location
	State	
	ZIP Code	
	County	
	Latitude	
	Longitude	
Facility/Property Information	Type of eligible components produced and included under this registration number	Select one or more of the following eligible components produced at the facility being registered: 1) Solar energy component 2) Solar torque tube and structural fastener component 3) Qualifying battery component 4) Electrode active components 5) Wind energy component 6) Applicable critical mineral 7) Inverter components 8) Related offshore wind vessel 9) Other
	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ownership relationship.
	Do you intend to make an election for this Facility/ Property under 45X(a)(3)(B)?	Select either Yes or No.

Attestation

Section 45X(c)(1)(B) excludes from the definition "eligible component," "any property which is produced at a facility if the basis of any property which is part of such facility is taken into account for purposes of the credit allowed under section 48C after the date of the enactment of this section." Therefore, pre-filing

registration for a section 45X credit requires an attestation that a section 48C, Qualifying Advanced Energy Project Credit will not be claimed for this property/facility for the current taxable period and has not been claimed for any date after August 16, 2022.

Election

Note for S-corporations, C-corporations, partnerships, real estate investment trusts, sole proprietorships, and trusts (see Table 1): once made, an elective payment election for this production credit applies to the year of election and to the following 4 years (for a total of 5 years). A registration number must still be obtained for each tax year. A transfer election cannot be made for a subsequent year if the elective payment election has already been made previously, unless the taxpayer revokes the elective payment election. If you are registering for a transfer election and intend to revoke a previous elective payment election, provide an explanation in your registration submission.

Eligible Components

The section 45X credit applies to production of eligible components, as that term is defined in section 45X and other guidance. A facility/property may produce more than one type of eligible component. Therefore, you can select as many eligible components listed under the Facility/Property Information as applicable. If you need to describe eligible components not specifically identified in the drop-down list, select "Other." A text box will open below the list where a required description of the item(s) can be entered.

Election Under Section 45X(a)(3)(B)

Refer to the Instructions for Form 7207, Advance Manufacturing Production Credit for information about the circumstances under which a sale of eligible components to a related person can be treated as a sale to an unrelated person.

Section 45X Supporting Documents

Registrants must provide supporting documentation for each property/facility being registered. Supporting documents must show that the property being registered exists and is operated by the registrant. It should also corroborate any necessary dates. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 45X credit:

- Proof of operation of the premises by the registrant
- Permits to operate the manufacturing facility or to produce certain eligible components
- Contract manufacturing agreements
- Contract manufacturing certification statement under Treas. Reg. 1.45X-1(c)(3)

If the production tax credit relates to an offshore wind vessel, supporting documents should include the documents described below:

- Coast Guard Forms regarding the subject vessel, including:
    - CG 1261 – Builder's Certification,
    - CG 1340 – Bill of Sale, or
    - CG 1258 – Application for Certificate of Documentation

- Official Vessel Number
- Hull Identification Number
- New Vessel or Retrofitted Vessel
  - Name of Manufacturer or Retrofitter
  - Name of Seller
  - Name of Buyer
  - Vessel Name

Section 45Y – Clean Electricity Production Credit

Section 45Y is a production tax credit for production of electricity at facilities with a greenhouse gas emissions rate not greater than zero. This section applies to property placed in service after December 31, 2024.

Registration Section	Field	Field Description
Attestation	I confirm that by claiming this facility/property on 45Y, I have not claimed the Secs. 45, 45J, 45Q, 45U, 48, 48A, or 48E credits for this facility in prior taxable years and will not claim them for production during this taxable year.	Check box to attest statement is true and valid.
Election	Election	Refer to Table 1 for election types available based on entity type.
Important Dates	Date Construction Began	See “Important Dates”
	Date Placed in Service	
Facility/Property Location	Street Address	See “Facility/Property Location
	City	
	State	
	ZIP Code	
	County	
	Latitude	
	Longitude	
Facility/Property Information	Type of Facility/Property	User entered.
	Type of eligible components produced and included under this registration number	Confirm yes or no.
	Is this facility listed in the published 45Y table?	Select either Yes or No. Annual tables are released providing certain clean electricity facilities which qualify categorically for the section 45Y and 48E credits.
	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ownership relationship.

Attestation

IRC 45Y restricts a “qualified facility” from qualifying for tax credits under code sections 45, 45J, 45Q, 45U, 48, 48A, or 48E. The registrant must attest that the property being registered will not also be claimed as a “qualified facility” under these other code sections.

Section 45Y Supporting Documentation

Registrants must provide supporting documentation for each property being registered. Supporting documents must show that the property being registered exists and is owned by the registrant. It should also corroborate any necessary dates such as verification of the placed in service and beginning of construction dates. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 45Y credit:

- Permits to operate from a utility (only if connected to the grid). If not connected to the grid, electrical permits to operate from an authority having jurisdiction.
- A brief description of the facility/property signed by an executive-level representative of the taxpayer.
- Executive summary of an independent engineer or commissioning report.
- An executive summary of the interconnection agreement with the applicable utility, signed by an executive-level representative of the taxpayer.

Section 45Z – Clean Fuel Production Credit

Section 45Z provides a production tax credit limited to registered producers of certain clean transportation fuels produced in the United States.

The registrant (or subsidiary/disregarded entity) is required to be a registered clean fuel producer for the section 45Z credit with the IRS prior to pre-filing registration for transfer or elective pay. The lack of a valid clean fuel producer number(s) issued by the IRS cannot be remedied with alternative documentation.

Registration Section	Field	Field Description
Attestation	I confirm that this registration is for a section 45Z credit. By registering this property/facility for a section 45Z credit, I confirm I have not also claimed the section 45V or 45Q credit for this property/facility for this taxable year. I also confirm I have not made an election under section 48(a)(15) with respect to this property/facility for this taxable year or any prior taxable year.	Check box to attest statement is true and valid.
Election	Election	Refer to Table 1 for election types available based on entity type.
Important Dates	Date Placed in Service	See “Important Dates”
Facility/Property Location	Street Address	See “Facility/Property Location
	City	
	State	
	ZIP Code	
	County	
	Latitude	
	Longitude	
Facility/Property Information	Type of Facility/Property	User entered.
	Is this facility/property owned by more than one taxpayer?	Select either Yes or No.
	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ownership relationship.

Attestation

Section 45Z restricts a “qualified facility” from also claiming tax credits in the same taxable year under sections 45V, 45Q, or 48(a)(15) (“anti-stacking credits”). The registrant must attest that the anti-stacking credits have not been claimed on the facility being registered.

Section 45Z Supporting Documentation

Registrants must provide supporting documentation for each property/facility being registered. Supporting documents must show that the property/facility being registered exists and is operated by the registrant. It should also corroborate any necessary dates such as verification of the placed in service date. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 45Z credit:

- Letter from IRS registering the entity as a producer of clean fuel (required for 45Z).
- A brief description of the facility/property signed by an executive-level representative of the taxpayer.
- Permits to operate, certificates of occupancy, etc. for the facility.

Section 48 – Energy Credit

Section 48 provides a credit based upon the investment in qualified energy property. Section 48 is generally not available for properties placed in service after December 31, 2024 unless construction of the property began before December 31, 2024, with certain exceptions. Refer to section 48(a)(3)(A)(i), 48(a)(3)(A)(ii), and 48(a)(3)(A)(vii) for property types that may still fall under section 48 if the construction began after 2024. For example, biomass property placed in service in June 2025 could not be registered for section 48 if construction began in May 2025, but could be registered for section 48 if construction began in November 2024.

For properties that began construction after December 31, 2024, refer to Section 48E.

Registration Section	Field	Field Description
Election	Election	Refer to Table 1 for election types available based on entity type.
Important Dates	Date Construction Began	See "Important Dates"
	Date Placed in Service	
Facility/Property Location	Street Address	See "Facility/Property Location
	City	
	State	
	ZIP Code	
	County	
	Latitude	
	Longitude	
Low-Income Community Bonus	Did you receive a low-income community bonus?	Confirm yes or no.
Allocation Control Number	Allocation Control Number (From Department of Energy)	If you select "yes," to the low-income community bo-nus question, enter your Allocation Control number.
Facility/Property Information	Type of Facility/Property	Select the type of qualified property being registered: 1) Combined Heat and power system 2) Closed-loop biomass 3) Energy storage technology 4) Geothermal 5) Ground or ground water as a thermal energy source (heat pump) 6) Landfill gas 7) Marine and hydrokinetic renewable energy 8) Microgrid controllers 9) Open-loop biomass 10) Qualified biogas 11) Qualified hydropower 12) Qualified fuel cell or qualified microturbine

Registration Section	Field	Field Description
Facility/Property Information	Type of Facility/Property	13) Small wind energy 14) Solar - electricity generation, heating/cooling, or solar process heat 15) Solar illumination or electrochromic glass 16) Trash 17) Waste energy recovery 18) Wind
	What source of funds was used to acquire the property?	See “Source of Funds”
	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ownership relationship.

Low-Income Community Bonus

For details on “low-income community bonus” see the IRS website **Clean Electricity Low-Income Communities Bonus Credit Amount Program.**

Section 48 Supporting Documents

Registrants must provide supporting documentation for each property being registered. Supporting documents must show that the property being registered exists and is owned by the registrant. It should also corroborate any necessary dates such as verification of the placed in service and beginning of construction dates. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 48 credit:

- Proof of ownership of the energy facility/property with respect to which the credit is computed.
- Construction permit showing commencement of construction of the energy facility/property.
- Permits to operate from utility (only if connected to the grid, or if not connected to the grid electrical permits to operate from an authority having jurisdiction).
- Letter from the IRS providing the low-income community bonus allocation number, if applicable.

Section 48C – Qualifying Advanced Energy Project Credit

Section 48C is an investment tax credit for qualifying investments in qualifying advanced energy projects that receive an allocation based on a competitive application process.

The control number issued by the Department of Energy is required for pre-filing registration for a section 48C credit. The lack of a valid control number issued by the Department of Energy cannot be remedied with alternative documentation.

Registration Section	Field	Field Description
Election	Election	Refer to Table 1 for election types available based on entity type.
Important Dates	Date Placed in Service	See "Important Dates"
Facility/Property Information	Type of Facility/Property	User entered.
	48C Allocation Control Number (From Department of Energy)	Enter Department of Energy 48C Allocation Control Number issued.
	What source of funds was used to acquire the property?	See "Source of Funds"
	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ownership relationship.

Section 48C Supporting Documents

Registrants must provide supporting documentation for each property/facility being registered. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 48C credit. Registration cannot be completed until all three letters have been received by the taxpayer.

- Allocation Acceptance Letter (Letter 6598)
- ACN Certification Letter (Letter 6599)
- Placed in Service Letter (Letter 6601)

Section 48E – Clean Electricity Investment Credit

Section 48E is an investment tax credit for qualified investment in qualifying clean electricity generation facilities or energy storage technology. This section applies to property placed in service after December 31, 2024.

Registration Section	Field	Field Description
Election	Election	Refer to Table 1 for election types available based on entity type.
Important Dates	Date Construction Began Date Placed in Service	See “Important Dates”
Facility/Property Location	Street Address City State ZIP Code County Latitude Longitude	See “Facility/Property Location
Low-Income Community Bonus	Did you receive a low-income community bonus?	Confirm yes or no.
Facility/Property Information	Type of Facility/Property	Select the type of qualified property being registered: 1) Solar (including photovoltaic and concentrated solar power) 2) Wind (including small wind properties) 3) Hydropower 4) Marine and hydrokinetic 5) Geothermal (including flash and binary plants) 6) Nuclear fission 7) Fusion energy 8) Waste energy recovery property (WERP) 9) Combustion and Gasification (C&G) Facility 10) Non-Combustion and Gasification (Non-C&G) Facility 11) Energy Storage Technology-Electrical 12) Energy Storage Technology-Thermal 13) Energy Storage Technology-Hydrogen

Registration Section	Field	Field Description
Facility/Property Information	What source of funds was used to acquire the property?	See "Source of Funds"
	Is this facility listed in the published 48E table?	Select either Yes or No. Annual tables are released providing certain clean electricity facilities which qualify categorically for the section 45Y and 48E credits.
	Additional Information, if any.	Provide any additional information, if necessary, that will help in this registration, such as information regarding disregarded entities/ ownership relationship.

Section 48E Supporting Documents

Registrants must provide supporting documentation for each property being registered. Supporting documents must show that the property being registered exists and is owned by the registrant. It should also corroborate any necessary dates such as verification of the placed in service and beginning of construction dates. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 48E credit:

- Proof of ownership of the facility/property with respect to which the credit is computed.
- Construction permit showing commencement of construction.
- Permits to operate from utility (only if connected to the grid, or if not connected to the grid electrical permits to operate from an authority having jurisdiction).

Section 48D – Advanced Manufacturing Investment Credit

Section 48D provides an investment tax credit for qualified investments in an advanced manufacturing facility whose primary purpose is the manufacture of semiconductors or semiconductor manufacturing equipment.

Registration Section	Field	Field Description
Eligible Taxpayer	Are you an eligible taxpayer? Eligible taxpayers cannot be a foreign entity of concern and cannot have made an applicable transaction during the taxable year	Answer yes or no.
Election	Election	Refer to Table 1 for election types available based on entity type.
Important Dates	Date Construction Began	See "Important Dates"
	Date Placed in Service	
Facility/Property Location	Street Address	See "Facility/Property Location
	City	
	State	
	ZIP Code	
	County	
	Latitude	
	Longitude	
Facility/Property Information	Type of Qualifying Facility/Property	Select one of the qualified manufacturing processes to be registered: 1) Manufacture of semiconductors 2) Manufacture of equipment for semiconductors
	Additional Information, if any.	Provide any additional information, if necessary, that will help the review of this registration.

Eligible Taxpayer Attestation

To register the intention to make an elective payment election for the advanced manufacturing investment credit under section 48D, you must provide an attestation that the taxpayer is an ‘‘eligible taxpayer.’’ For purposes of section 48D, an eligible taxpayer is any taxpayer that:

1. is not a foreign entity of concern (as defined in section 9901(6) of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021, as amended by section 103 of the CHIPS Act), and
2. has not made an applicable transaction (as defined in section 50(a)) during the taxable year. **Treasury Regulations** 1.48D-2(f)(2) and 1.50-2(b)(3) provide definitions.

Placed in Service Date

Enter the date the facility was placed in service. If the registrant intends to elect payment for certain progress expenditures under IRC section 48D(b)(5), enter the date of the entity’s last progress expenditure made during the tax year.

Section 48D Supporting Documents

Registrants must provide supporting documentation for each property/facility being registered. Supporting documents must show that the property being registered exists and is owned by the registrant. It should also corroborate any necessary dates such as verification of the placed in service and beginning of construction dates. The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 48D credit:

- Permits to operate from authority having jurisdiction.
- EPA permit to operate (for a semiconductor manufacturer only)
- Evidence of ownership that ties the qualifying facility/property to the geographic location.

Your Registrations

Registration Package List

The Registration Package List shows each of your packages for the selected year and information about the status. The submission statuses are defined on the “Your Registrations” page, and also in the section below.

Clicking the hyperlink to “View Registration Package Details” will provide more information specific to that particular package.

Each package, once submitted, is assigned a unique Package ID. This Package ID should be referenced when contacting the IRS via secure messaging or email so your specific package may be located.

Lock-Out for Revisions During Review

As soon as your package is successfully submitted, you will not be able make any changes to your package while it is under review. As described below, you can (and should) monitor the status of the registrations while they are under review. Changes can be made to a package after review is complete and your registration submission is returned to you. See “Amendments.” In addition, you can create a new registration package while the existing package is under review.

Note: Please do not submit registrations for the same property/facility in more than one registration package. If you discover, upon reviewing your registrations, that a property has been registered twice, please remove or cancel the duplicate. You may need to notify the review team through Secure Messaging if the package is locked for review.

Monitor the Status of Your Registrations

After you submit a registration package, we recommend that you monitor its status on the “Your Registrations” page. To monitor the status of your registrations, follow the steps listed below:

Steps to Monitor the Status of Your Registration(s)

3. Once logged in to your Clean Energy Account, select “Get Started” under the Elective Pay and Transferability Registration” section.
4. Under the Elective Pay and Transfer Election Registration Section, select “View Registrations.”
5. Select the appliable tax year in the dropdown.
6. Select “View Registration Package Details” for the specific registration package you wish to view.
7. Within the specific package, you can view the status of the submission, registration numbers (if issued), the review decision, and any applicable comment. See the next section for a description of each Submission Status.
8. If registration numbers were issued, they will be visible in the Registration # column.
9. If your package was returned not approved and any registration numbers were not issued, view the comments for each property for any necessary correction.

If you opt to receive email notifications, you will receive an email each time the Submission Status changes. Email notices are sent automatically. They system will not issue reminder notifications. In addition, you will not receive paper correspondence from the IRS about any changes in Submission Status.

You are not required to opt to receive email notifications. However, you are responsible for monitoring the status of the registrations.

The IRS recommends that after submitting the registrations for review, you visit Your Registrations weekly to monitor for status updates.

Submission Status Definitions

Draft

A draft submission includes information you entered in the response fields that have been saved. A draft package has not been submitted. The IRS cannot act on a package in draft status. You must complete and submit your draft submission for the IRS to act on the package and issue registration numbers.

Until you submit the package for review, you can access the draft to edit it by selecting "View Registration Package Details," and then selecting "Continue Registration."

If you receive any "save" or "submit" errors, please try the function again. If you still encounter issues, review your package for potential errors and try again.

When your submission is complete, you will see a green "Success" banner and a "Confirmation" message.

Awaiting Assignment

The package has been submitted but has not yet been assigned to a reviewer.

When you first submit the registrations, Submission Status will appear as "Awaiting Assignment." The General Comments area will have no information. Registration Information will show a summary of registrations requested. Each registration number will show as "Pending," and the Review Decision will also show as "Pending."

You will not be able make any changes to your package while it is in Awaiting Assignment status.

Under Review

When the registration is assigned to a reviewer, the Submission Status will change to "Under Review." Registration Information will show a summary of registrations requested. Each registration number will show as "Pending," and the Review Decision will now show as "Submitted."

You will not be able make any changes to your package while it is in Under Review status.

Returned – Closed

When the review is complete, "Returned – Closed" will display if either:

- each registration number requested has been issued, or
- the reviewer found information in the submission that cannot be remedied, such as a registration package submitted for the wrong year, or a placed-in-service date for an investment tax credit inconsistent with the year of registration.

If the registration numbers were issued, Registration Information will display the issued registration numbers in the column "Registration #." Review Decision will show as "Issued" and no reviewer comments will be provided.

You may still amend a Closed submission; however, the amendment will be treated as a new submission and worked in the order it was received.

Returned – Open

"Returned – Open" status displays when fewer than all (or no) registration numbers requested were issued. You have 35 days from the date the submission was returned to provide additional information or correct errors that were the basis for non-issuance of one or more registration numbers.

If no registration numbers were issued and the reason for non-issuance relates to an entity-level issue that prevents the registrant from qualifying for any elective payment or transfer election, information will be provided in the comments area below Submission Status. When some, but not all registration numbers are issued, and the basis for non-issuance relates to the credit or a specific facility/property, the reviewer's comment will be associated with the facility/property. Under Registration Information click on the hyperlink labeled, "View Comments" to see an explanation for why a specific registration number was not issued.

The banner text at the top of the Your Registrations page will provide additional information.

If you respond within 35 days from when the registration was returned, the submission of the response will return the Submission Status to "Under Review," which signifies that the submission retained its place in line for review. Selecting "Submit" will again lock the registrations and return Submission Status to "Under Review." Therefore, you should submit responses only after every comment has been addressed.

Returned – Closed – Expired

Returned- Closed- Expired means that a registration package was originally closed as Returned- Open (discussed above), but no response was received within 35 days of the date the package was returned.

You may still amend a Closed submission; however, the amendment will be treated as a new submission and worked in the order it was received.

Cancelled

Cancelled status means a package has been cancelled by the registrant. A registrant may initiate a cancellation for multiple reasons, such as a duplicate submission or the registrant decided they no longer want to make the elective payment or transfer election(s).

A cancellation invalidates any previously issued registration numbers for the cancelled package and closes the package. A cancelled package cannot be reopened or amended.

Registration Numbers

Each registration number is unique and has been assigned to a specific:

- Election type
- Credit
- Facility/Property
- Tax period of the election, and
- Owner of the facility/property

Note: Registration numbers are 12 digits and contain only alpha-numeric characters. If you are issued a registration number that is not 12 digits or contains a special character, or is a duplicate of another registration number, notify the review team via Secure Messaging so the issue can be addressed and corrected.

Any changes to the information provided in the registration affecting any of these elements of the registration number will necessitate an amendment to the registration. See "Amendments."

For example, if you indicated the registrant's intention to make an elective payment for a section 45Q credit and later decide to transfer it instead for the same year, you must amend the submission to cancel the original election registration. You can then and add the correct registration to that amendment or create a new submission. The elective payment registration number cannot be used to make a transfer election on the registrant's tax return.

Similarly, if the registrant initially elects to monetize an investment tax credit (that could also be taken as a production tax credit), and later decides to pursue the production tax credit instead, you must amend the submission to cancel the original election registration. You can then add the correct registration to that amendment or create a new submission. The registration number for the investment tax credit cannot be used for the corresponding production credit. See the instructions and forms for the applicable source credit forms (see Table 2) and Form 3800 to learn where registration numbers must be included on the registrant's return (and associated forms).

If the taxpayer chooses a transfer election, the taxpayer must provide the registration number associated with the property/facility and credit to be transferred to the transferee who purchased the credit.

Registration numbers and corresponding information can be viewed in bulk by clicking "Download" from within a registration package.

Amendments and Cancellations

As noted above, a registration submitted for review cannot be changed until it is returned with registration numbers or comments that explain why registration numbers were not issued. Once the registration submission is returned, you can revise the registration.

The following are possible (but not exclusive) situations that could require an amendment to a registration submission or cancellation of a registration:

Addition of a Facility/Property

Serial Submissions

The registrant can submit registrations for review in series. For example, if early in the registrant's accounting period you know that the registrant will need registration numbers for tax credit investments placed in service early in the year or the registrant will undertake production tax credit projects, you can submit those facilities/properties for registration as soon as you have the information needed to submit the registration. If the registrant later adds more tax credit investments or undertakes new production activities that need a separate registration number, you can submit those new facilities/properties later in the year by amending a previous submission (or by submitting a separate package).

The initial submission will create the registration for that accounting period. Each subsequent submission will amend the initial submission.

Change of Election

As noted above, registration numbers are unique and reflect the type of election, the annual accounting period in which the election will be made, the specific credit, and the unique facility/property. If the taxpayer can make either election (elective pay or transfer), the registrant could decide to change the election type after obtaining a particular type of registration number. In that case, you must amend the registration to:

- Cancel/remove the initial election type, and
- Obtain a registration number for the other type of election.

Registration for the different election type on an amended submission should include the originally issued registration number in the "Additional information" field.

If a registrant decides that a registration number is no longer required (such as when an election will no longer be pursued), the registrant can Cancel/revoke the entire registration package, which will invalidate all previously issued registration numbers. Similarly, a registration number for a single property can be cancelled/revoked if needed.

Removal of a Facility/Property

A registrant may have reason to remove a facility/property from its registrations, if, for example, there is a sale or disposition of any facility/property. In that case, the registrant should provide the registration number to the new owner and amend the registration to remove the facility/property from “Your Registrations.” The new owner will need to submit their own registration package. However, knowing that the facility/property underwent a prior review may facilitate IRS review if the facility/property is registered by the new owner.

In such situations, the registration should be Cancelled to rescind the original registration number.

Note: A new owner cannot use the registration number issued to another registrant. Providing the deleted registration number as additional information for their own submission serves simply to inform the IRS that the facility/property was previously reviewed, and a registration number was issued.

Change of Facility/Property Information

If circumstances change such that a decision previously provided in the Elective Pay and Transfer Election Pre-Filing Registration tool would change, you should return to the registration tool as soon as practicable to update the information in the registration and submit it for review. If the change means that the taxpayer will no longer qualify to monetize the credit in the manner previously indicated, the registration number will be removed. A comment will be attached to the registration explaining the change. If the change does not affect qualifications to monetize the credit, the registration will be returned as closed and the registration number will remain in effect.

Cancellation of Package

Registrants have the option to cancel registration package(s). Registration packages may be cancelled when the registration has been inputted in error, includes duplicated properties with other registrations, or similar situations that the Registrant wants to cancel all properties included in the registration. Cancelling a previously approved property will revoke the registration number issued. Caution: A canceled registration cannot be reversed in whole or in part. If you cancel a registration and later decide that you need to register one or more properties in that package, you must add the property to an existing package or create and submit a new package for those properties.

Cancellation of Individual Properties

Registrants have the option to cancel individual properties within a registration package. Individual properties may be cancelled when the Registrant chooses to update/edit information or no longer wishes to register the property. Registrants will no longer be able to edit or update information on a previously-approved property with a registration number. To change or update the information, cancel the registration for the individual property and re-add the property.

Appendix A: General Business Credit Resources

Credits and Deductions Under the Inflation Reduction Act of 2022. This is the main IRS site for news and information on clean energy incentives under the Inflation Reduction Act of 2022.

Business Tax Credits. This site includes a continuously updated list with hyperlinks to source credit forms and instructions.

For the CHIPS Credit, see Form 3468, Investment Credit, and instructions (accessible from the Business Tax Credits page above).

Appendix B: Elective Pay and Transfer Election Resources

Laws and Regulations

- **One Big Beautiful Bill Act of 2025**. See Title VII - Finance, Subtitle A – Tax, Chapter 5
- **Inflation Reduction Act of 2022**. See Subtitle D, Energy Security.
- **Chips and Science Act of 2022**. See Section 107.
- **Federal Register: Section 6417 Elective Payment of Applicable Credits**
- **Federal Register: Section 6418 Transfer of Certain Credits**
- **Federal Register: Elective Payment of Advanced Manufacturing Investment Credit**
- **Federal Register: Pre-Filing Registration Requirements for Certain Tax Credit Elections**

Publications

- **Publication 5724-B, Credit for Commercial Clean Vehicles**
- **Publication 5724-I, Clean Vehicle Credits Toolkit**
- **Publication 5817, Elective Pay Overview**
- **Publication 5817-A, Elective Pay for Rural Electric Cooperatives**
- **Publication 5817-B, Elective Pay for U.S. Territorial Governments**
- **Publication 5817-C, Elective Pay for Alaska Native Corporations**
- **Publication 5817-D, Elective Pay for Tax-Exempt Organizations**
- **Publication 5817-E, Elective Pay for State and Local Governments**
- **Publication 5817-F, Elective Pay for Indian Tribal Governments**
- **Publication 5817-G, Clean Energy Tax Incentives: Elective Pay-Eligible Tax Credits**

Frequently Asked Questions

- **Frequently asked questions for energy communities**
- **Frequently asked questions about elective pay and transferability**
- **Frequently asked questions about the New, Previously-Owned and Qualified Commercial Clean Vehicles Credit**

Forms

See Appendix A – General Business Credit Resources, earlier.

Appendix C: Worksheets

The table below shows the data collection fields for the General Information portion of the Elective Pay and Transfer Election Pre-Filing Registration tool, with space for notes.

General Information Screens

Elective Pay and Transfer Election Pre-Filing Registration Data Inputs Worksheet

General information (page 1 of 4): Registrant information		
Data field	**Meaning**	**Response format and notes**
Tax period of the election	Month and year when the tax period for which the election will be made ends	Month: MM ________________ Year: YYYY ________________
Tax year of election	Tax year that corresponds to the period when the election will be made. Especially important for fiscal year filers, this is based off when the tax year begins.	Year: YYYY ________________
Employer Identification	EIN issued to the taxpayer submitting the registration	NNNNNNNNN ______________
Name associated with EIN	Name as it appears on your annual or periodic tax or information return(s)	____________________________ ____________________________
Parent of a consolidated group?	Identifies the registrant as the parent of a consolidated group of corporations.	Yes or No
Registrant type	Determines which registration options are appropriate for the registrant.	Must select 1 (but only 1) type. See instructions for the appropriate choice when more than one description could apply. ________________

General information (page 2 of 4): Registrant Address		
Data field	**Meaning**	**Response format and notes**
Registrant address – type of address	Opens formatted fields appropriate for a domestic or a foreign address	Choose "Domestic" or "Foreign" Street: ________________ City: ________________ State/Province: ________________ Country: ________________ Postal Code: ________________

General information (page 3 of 4): Banking Information		
Data field	**Meaning**	**Response format and notes**
Account number	Registrant is asked to provide information about any bank account in its name	The 8 to 17 digit number for your bank account
Confirm account number		The 9 digit number that identifies the financial institution where you have your account
Routing number		
Confirm routing number		

General information (page 4 of 4): Returns Filed		
Data field	**Meaning**	**Response format and notes**
Checkboxes indicating the returns the registrant has filed in the last two years	The registrant is expected to know what returns it has filed within the last 2 years.	Select all that apply. Appendix D provides a list of the forms included in each category. If answer is "None," registrant should explain why it has no filing requirements at all.

Appendix D: Types of Returns

I. Form 94X series includes:
   ii. Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return;
   iii. Form 941, Employer's Quarterly Federal Tax Return;
   iv. Form 941-SS, Employer's Quarterly Federal Tax Return (American Samoa);
   v. Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund;
   vi. Form 943, Employer's Annual Tax Return for Agricultural Employees;
   vii. Form 943-X, Adjusted Employer's annual Federal Tax Return for Agricultural Employees or Claim for Refund;
   viii. Form 944, Employer's Annual Federal Tax Return;
   ix. Form 945, Annual Return of Withhold Federal Income Tax;
   x. Form 945-X, Adjusted Annual Return of Withhold Federal Income Tax or Claim for Refund.

I. Form 1065 includes:
   i. Form 1065, U.S. Return of Partnership Income and
   ii. Form 1065-X, Amended Return or Administrative Adjustment Request.

III. Form 1120 series includes:
   i. Form 1120, U.S. Corporation Income Tax Return;
   ii. Form 1120-S, U.S. Income Tax Return for an S Corporation;
   iii. Form 1120-X, Amended U.S. Corporation Income Tax Return;
   iv. Form 1120-C, U.S. Income Tax Return for Cooperative Associations;
   v. Form 1120-F, U.S. Income Tax Return of a Foreign Corporation;
   vi. Form 1120-L, U.S. Life Insurance Company Income Tax Return;
   vii. Form 1120-IC DISC, Interest Charge Domestic International Sales – Corporation Return:
   viii. Form 1120-PC, U.S. Property and Casualty insurance Company Income Tax Return;
   ix. Form 1120 REIT, U.S. Income Tax Return for Real Estate Investment Trusts;
   x. Form 1120-RIC, U.S. Income Tax Return For Regulated Investment Companies;
   xi. Form 1120-H, U.S. income Tax Return for Homeowners Associations;
   xii. Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons;
   xiii. Form 1120-SF, U.S. income Tax Return for Settlement 468B);
   xiv. Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations.

IV. Form 990 series includes:
   i. Form 990 Return of Organization Exempt From Income Tax
   ii. Form 990-T Exempt Organization Business Income Tax Return

V. Form 8038 series includes:
   i. Form 8038 Information Return for Tax-Exempt Private Activity Bond Issues
   ii. Form 8038-B Information Return for Build America Bonds and Recovery Zone Economic Development Bonds
   iii. Form 8038-CP Return for Credit Payments to Issuers of Qualified Bonds
   iv. Form 8038-G Information Return for Government Purpose Tax-Exempt Bond Issues
   v. Form 8038-GC Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales

vi. vi. Form 8038-R Request for Recovery of Overpayment Under Arbitrage Rebate Provisions

vii. vii. Form 8038-T Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate Form 8038- TC Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill.

VI. Form 1040 series includes:

i. Form 1040, U.S. Individual income Tax Return (and all applicable schedules)

ii. Form 1040-NR, U.S. Nonresident Alien Income Tax Return

iii. Form 1040-PR, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bone Fide Residents of Puerto Rico)

iv. Form 1040-C, U.S. Departing Alien Income Tax Return

v. Form 1040-SR U.S. Income Tax Return for Seniors

vi. Form 1040-X. Amended U.S. Individual Income Tax Return

vii. Form 1040-SS U.S. Self-Employment Tax Return (Including the Refundable Child Tax Credit for Bona Fide Residents of Puerto Rico) U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico

VII. Form 1041 series includes:

i. Form 1041 U.S. Income Tax Return for Estates and Trusts

ii. Form 1041-N U.S. Income Tax Return for Electing Alaska Native Settlement

iii. Form 1041-QFT U.S. Income Tax Return for Qualified Funeral Trusts

Appendix E: Troubleshooting

Below are answers to common issues/questions about using the online registration tool:

Unable to access or create a Clean Energy Account

Refer to Publication 5902, Clean Energy Authorization Permission Management User Guide, for help troubleshooting Clean Energy Account access issues.

Problems attaching supporting documentation

If you encounter issues uploading documentation to your registration package, please ensure that the files are of a supported file type and are not over the file size limit. Review the name of your file(s) to ensure it does not contain prohibited special characters.

You may try adding another property record for the same property to add documents to another entry. Caution: if you are successful in this, please remove the other property so there is not a duplicate registration submission for the same property.

If you are still unable to attach documentation to your registration, use the "Connect with us using secure messaging" function to provide your documentation outside of the system.

Unable to view registration numbers and/or properties

If you are unable to view registration numbers or property details for a package on the Registration Package List, ensure you access your Clean Energy Account through either Google Chrome or Microsoft Edge.

Changing your browser to one of these supported browsers usually resolves display issues.

Save or submit error

The most common reasons for save/submit errors are related to the web browser and/or the name of the attached files.

Always use Microsoft Edge or Google Chrome as the web browser to ensure all options are visible.

If you receive an error when attempting to save or submit your registration package, please try the function again, at least two times.

If you still encounter issues, check your package for common sources of system errors (listed below).

Save all information between each step of the registration process. If unable to submit, log out of your account, log back in, and try to submit again.

Common System Errors

Supporting Documentation

- File names should only include one period.
- Ensure file names are less than 20 alpha/numeric characters (do not include hyphens, periods, underscores, or any other special characters)
- If you selected Other as a file type and wrote a description, do not use punctuation or special characters.
- If a document applies to all properties, only attach to the first property and include a note in the Additional Information section that the document applies to all properties.
- File names should be unique across properties. Do not use the same file name for documents for different properties.

Property/Facility Information

- If you used a bulk upload template, please ensure the first column has a unique Property ID. If you would like to store other information about that property, you can save it in the far right “Additional Information” column.

Tax Year and Tax Month of Election do not align

Registrations require two inputs for the tax year/period of the registration request. The first input is the dropdown menu that requests the 4-digit tax year to which the registration will apply. This field is based off of when the registrant’s tax year began, and corresponds to the year on the tax forms to be filed. For example, a fiscal year filer with the accounting period from 7/1/2025-6/30/2026, would select “2025” as the tax year, as that is when the year began.

In the General Information section of each package, the registrant must indicate the Month and Year that the tax period ends. For example, a fiscal year filer with the accounting period from 7/1/2025-6/30/2026, would select “June” and “2026” for this input. A calendar year filer for 1/1/2025-12/31/2025 would select “December” and “2025.”

Elective Pay and Transfer Election Pre-Filing Registration User Guide

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