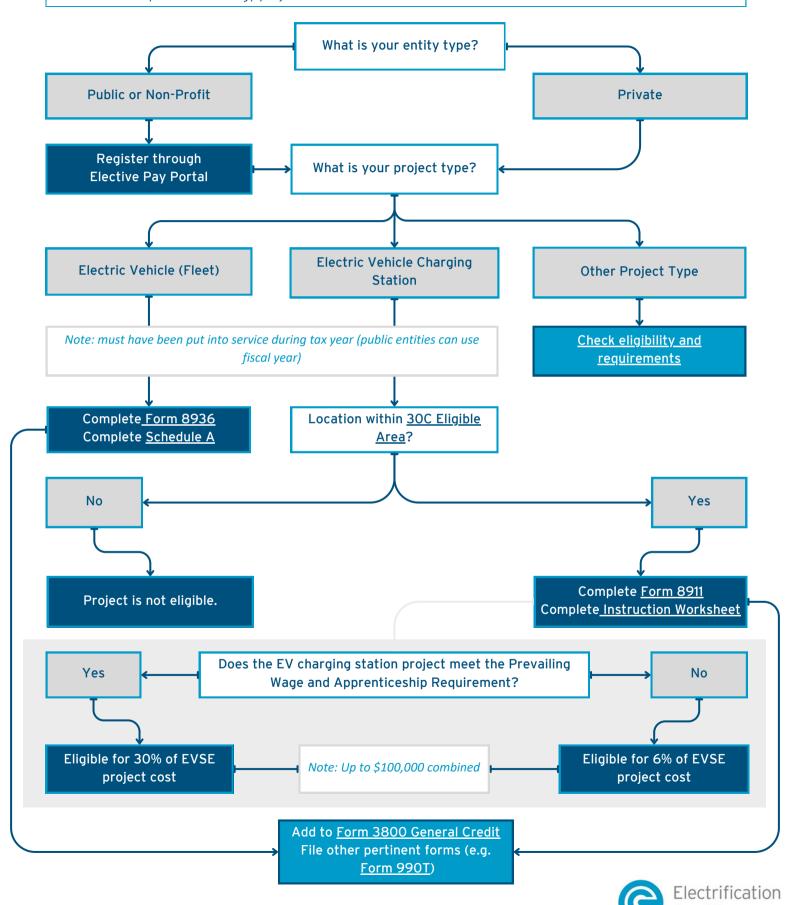


## The Electrification Coalition's Elective Pay Guidance: Applicant Flow Chart

Elective pay allows tax-exempt and governmental entities that do not owe federal income tax to benefit from clean energy tax credits. This guide can help you navigate the steps required to receive credits from your clean energy projects.



## Other Best Practice Recommendations

- Be sure that the designated point contact for registering through the elective pay portal has an ID.Me account.
- Complete <u>Form 8936</u> and <u>Schedule A</u> for each filed vehicle. Domestic sourcing is not required for the Qualified Commercial Clean Vehicle Credit.
- Ensure all EVSE sites are within <u>designated 30C-eligible areas</u>. Multiple project sites can be filed as one application.
- Always consult legal and tax professionals before filing. Keep all invoices, receipts, and related paperwork for your tax records.
- The recommended incremental cost for full-electric light-duty vehicles is \$7,500. For medium— and heavy-duty vehicles, it is recommended to use \$40,000.
- EVSE sites that meet prevailing wage and apprenticeship requirements are eligible for 30% of project cost claim. Sites that do not meet requirements are eligible for 6%. (For a total applicant claim of \$100,000). Additional documentation and project description for charging station sites not meeting prevailing wage and apprenticeship requirements may be required for filing.

