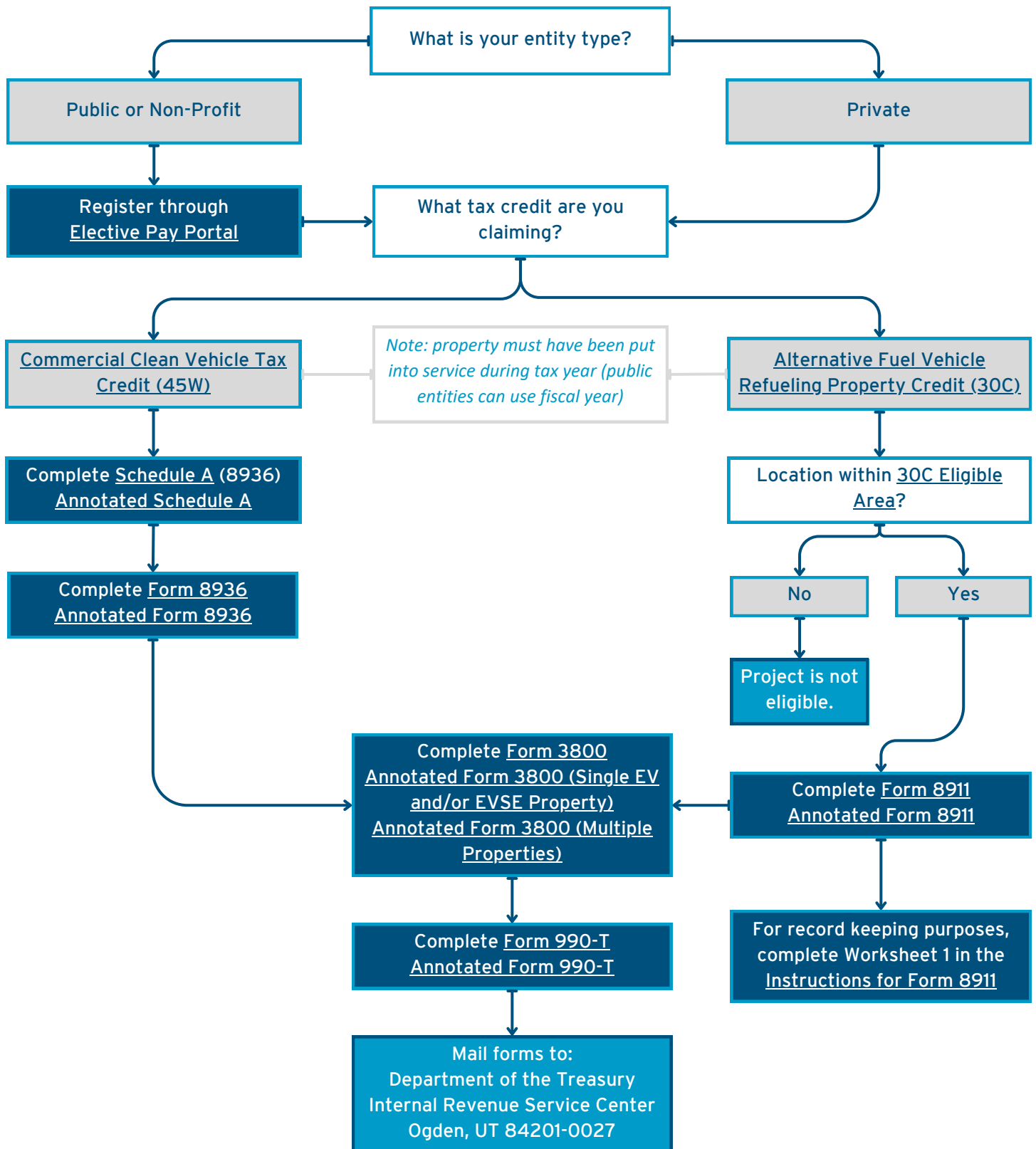




## The Electrification Coalition's Elective Pay Guidance: Applicant Flow Chart

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.



Further questions on filing? Visit our [Inflation Reduction Act Resource Page](#), or email [Infrastructure@ElectrificationCoalition.org](mailto:Infrastructure@ElectrificationCoalition.org)

This information is written as general guidance and does not reflect the application of the law to a specific taxpayer's situation, and the applicable Internal Revenue Code provisions ultimately control. Individuals or entities looking to claim the tax credits should always consult with a tax professional, accountant, or attorney on questions regarding eligibility.