



# The Electrification Coalition's Elective Pay Guidance: Form 3800 (Multiple Properties)

This document provides a step-by-step walkthrough of how to fill out a General Business Credit form ([Form 3800](#)) for elective pay applicants. Applicants must be registered with the IRS in order to submit an application, and must submit the form annotated in this document along with [Form 990-T](#) and the form(s) relevant to the tax credits they wish to claim.

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**Part V** Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc. (see instructions)

(a) Line number from Part III	(b) Elective payment or transfer registration number	(c) Pass-through or transfer credit entity EIN	(d) Current year credits from non-passive activities	(e) Current year credits from passive activity before passive activity credit limitation	(f) Credit transfer election amount	(g) Gross elective payment election amount	(h) Net elective payment election amount	(i) Carryover of passive activity credit allowable in current year
1								
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Form **3800** (2023)

## General Business Credit (Form 3800)

Applicants must complete one Form 3800. Credit specific forms should be completed beforehand ([Schedule A\(s\)](#) ([Form 8936](#)) and [Form 8936](#) for an EV; [Form 8911](#) for EVSE).

Applicants wishing to claim credit for multiple properties should complete Part V (an individual row should be completed for each piece of property), then Part III, then Part I.

If claiming credit for an EV, enter "1 aa."  
If claiming credit for EVSE, enter "1 s."

Enter the registration number received when pre-filing.

For all three columns, enter the final number from the associated Schedule A for each EV, and the final number from the associated Form 8911 for each EVSE property.

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**Part III Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
1a	Form 3468, Part II								
b	Form 7207								
c	Form 6765								
d	Form 3468, Part III								
e	Form 8826								
f	Form 8835, Part II								
g	Form 7210								
h	Form 8820								
i	Form 8874								
j	Form 8881, Part I								
k	Form 8882								
l	Form 8864 (diesel)								
m	Form 8896								
n	Form 8906								
o	Form 3468, Part IV								
p	Form 8908								
q	Reserved (45Z)								
r	Form 8910								
s	Form 8911, Part II								
t	Form 8830								
u	Form 7213, Part II								
v	Form 3468, Part V								
w	Form 8932								
x	Form 8933								
y	Form 8936, Part II								
z	Reserved								
aa	Form 8936, Part V								
bb	Form 8904								
cc	Form 7213, Part I								
dd	Form 8881, Part II								
ee	Form 8881, Part III								
ff	Form 8864, line 8								
gg	Reserved (1gg)								
hh	Reserved (1hh)								
ii	Reserved (1i)								
jj	Reserved (1j)								
zz	Other credits								
2	Add lines 1a through 1zz								

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Enter the total number of properties described in Part V, separated by type; enter the total number of EVs on Line aa, and the total number of EVSE properties on Line s.

For all three columns, enter the sum of all EV credits being claimed on Line aa, and the sum of all EVSE credits being claimed on Line s.

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**Part III Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. (continued)

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3	Form 8844								
4	<b>Specified credits:</b>								
a	Form 3468, Part VI								
b	Form 5884								
c	Form 6478								
d	Form 8586								
e	Form 8835, Part II								
f	Form 8846								
g	Form 8900								
h	Form 8941								
i	Form 6765 ESB credit								
j	Form 8994								
k	Form 3468, Part VII								
l	Reserved (4)								
m	Reserved (4m)								
z	Other specified credits								
5	Add lines 4a through 4z								
6	Add lines 2, 3, and 5								

On Line 2, enter the sum of each column.  
On Line 6, copy Line 2.

Name(s) shown on return	Identifying number
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Enter name(s) shown on return and identifying number

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

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
Go to Part III before Parts I and II. See instructions.

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

Enter "0" on Lines 2, 3, 4, and 5

Copy value from Line 1

**Part II Allowable Credit**

<b>7</b> Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2. • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.	<b>7</b>
<b>8</b> Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	<b>8</b>
<b>9</b> Add lines 7 and 8	<b>9</b>
<b>10a</b> Foreign tax credit	<b>10a</b>
<b>b</b> Certain allowable credits (see instructions)	<b>10b</b>
<b>c</b> Add lines 10a and 10b	<b>10c</b>
<b>11</b> Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	<b>11</b>
<b>12</b> Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	<b>12</b>
<b>13</b> Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	<b>13</b>
<b>14</b> Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	<b>14</b>
<b>15</b> Enter the greater of line 13 or line 14	<b>15</b>
<b>16</b> Subtract line 15 from line 11. If zero or less, enter -0-	<b>16</b>
<b>17</b> Enter the smaller of line 6 or line 16	<b>17</b>

**Note: this guidance was prepared for elective pay applicants seeking credit for EV and EVSE properties only, and does not apply to applicants pursuing other Inflation Reduction Act clean energy tax credits.**

**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.

