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.

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 prefiling.

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.
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.

On Line 2, enter the sum of each column. On Line 6, copy Line 2.
Enter name(s) shown on return and identifying number

Enter “0” on Lines 2, 3, 4, and 5

Copy value from Line 1

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**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.