



# The Electrification Coalition's Elective Pay Guidance: Form 3800 (Single EV and/or EVSE Property)

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 credit they wish to claim.

Form 3800 (2023) Page 3

**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 (1ii)              |  |             |  |   |                                     |  |  |  |  |
| jj Reserved (1j)               |  |             |  |   |                                     |  |  |  |  |
| zz Other credits               |  |             |  |   |                                     |  |  |  |  |
| 2 Add lines 1a through 1zz     |  |             |  |   |                                     |  |  |  |  |

Form 3800 (2023)

## General Business Credit (Form 3800)

Applicants must complete one Form 3800. Credit specific forms should be completed beforehand (Schedule A (Form 8936) and Form 8936 for an EV; Form 8911 for EVSE). Applicants wishing to claim credit for a single EV and/or a single EVSE property should complete Part III, then Part I.

Enter registration number received when pre-filing on the appropriate line(s) (Line aa for an EV, Line s for EVSE)

Enter "1" on the appropriate line(s) (Line aa for an EV, Line s for EVSE)

For all three columns, enter the final value from Form 8936 on Line aa if claiming credit for an EV, and/or enter the final value from Form 8911 on Line s if claiming credit for an EVSE property.

Form 3800 (2023) Page 4

**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 Specified credits:           |  |             |  |   |                                     |  |  |  |  |
| 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 (4l)                |  |             |  |   |                                     |  |  |  |  |
| 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 \_\_\_\_\_

**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.

|   |   |   |
|---|---|---|
| 1 | Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions  | 1 |
| 2 | Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions  | 2 |
| 3 | Enter the applicable passive activity credits allowed for 2023. See instructions  | 3 |
| 4 | 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"/> | 4 |
| 5 | Carryback of general business credit from 2024. See instructions  | 5 |
| 6 | Add lines 1, 3, 4, and 5  | 6 |

**Part II Allowable Credit**

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

Enter name(s) shown on return and identifying number

Copy value from Part III, Line 2, Column e

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

Copy value from Line 1

**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.

