

Form 8844 . . . Specified credits

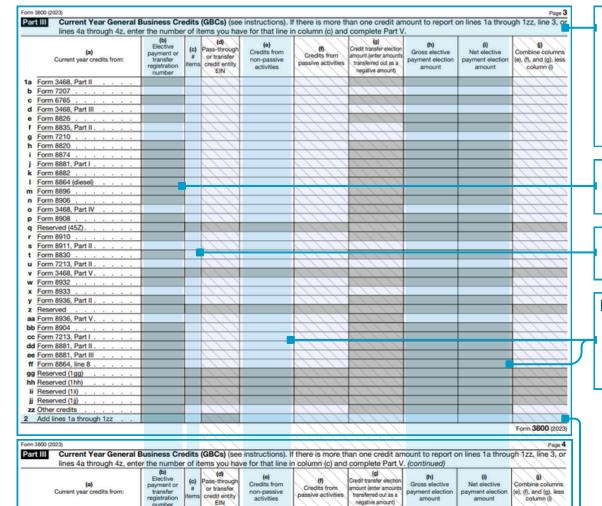
Form 6478

Form 6765 ESB cred

Add lines 4a through 4z

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 (<u>Form 3800</u>) for elective pay applicants. Applicants must be <u>registered with the IRS</u> in order to submit an application, and must submit the form annotated in this document along with <u>Form 990-T</u> and the form(s) relevant to the tax credit they wish to claim.



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 prefiling 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.

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



3800	General Business Credit	OMB No. 1545-0895	
tment of the Treasury	Go to www.irs.gov/Form3800 for instructions and the latest informal You must include all pages of Form 3800 with your return.	tion. 2023 Attachment Seguence No. 22	
s) shown on return		Identifying number	Enter name(s) shown on return and identifying numbe
	rnative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT) thin the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable ta		
	or the BEAT? See instructions		
	Year Credit for Credits Not Allowed Against Tentative Minimum t III before Parts I and II, See instructions.	Tax (TMT)	
	edits from Part III, line 2: combine column (e) with non-passive amounts f	from column	Copy value from Part III, Line 2, Column e
100	from Part III, line 2: combine column (f) with passive amounts	1	
	ee instructions		
Benter the applicable passive activity credits allowed for 2023. See instructions			Enter "0" on Lines 2, 3, 4, and 5
	neral business credit from 2024. See instructions		
	I, and 5		
art II Allowable Credit			Copy value from Line 1
	ore credits: ter the sum of the amounts from Form 1040, 1040-SR, or 16; and Schedule 2 (Form 1040), line 2.		, ,
• Corporations.	Enter the amount from Form 1120, Schedule J, Part I, line 1; ble line of your return.	7	
Schedule G, li	usts, Enter the sum of the amounts from Form 1041, nes 1a and 1b, plus any Form 8978 amount included on amount from the applicable line of your return.		
Alternative minir			
	Individuals. Enter the amount from Form 6251, line 11. Corporations, Enter the amount from Form 4626, Part III, line 13.		
	Enter the amount from Form 4626, Part II, line 13. usts. Enter the amount from Schedule I (Form 1041), line 54.	1.1.1	
Add lines 7 and	4 . 1 . 1 . 1 . 1 . 1 . 1 . 1 . 1 . 1 .	9	
Foreign tax cred	fit		
	le credits (see instructions)		
Add lines 10a a	nd 10b / . / . / . / . / . / . / . / . / . /	10c	
Net income tax	C. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter-	0- on line 16 11	
Name of the last	Carlos to to to the First Warrant State of Carlos		
	Subtract line 10c from line 7. If zero or less, enter -0		
\$25,000. See in			
Tentative minim			
	nter the amount from Form 6251, line 9.		
Corporations. Estates and tr (Form 1041), I	usts. Enter the amount from Schedule I		
	r of line 13 or line 14	15	
	from line 11. If zero or less, enter -0	16	
Enter the small	er of line 6 or line 16 . :: See the line 17 instructions if there has been an ownership change, ac	equisition, or	
reorganization.	on Act Notice, see separate instructions. Cat. No. 12392F	Form 3800 (2023)	

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

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.

