The Electrification Coalition’s Elective Pay Guidance: Form 990-T
This document provides a step-by-step walkthrough of how to fill out an Exempt Organization Business Income Tax Return (Form 990-T) 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 3800 and the form(s) relevant to the tax credit they wish to claim.

Exempt Organization Business Income Tax Return (Form 990-T)
Applicants only have to complete a single Form 990-T, regardless of the number of projects they wish to claim credit for. Form 3800 should be completed beforehand.

Use either calendar year or fiscal year

Enter information in highlighted sections as directed.

Enter “0” for Lines 3 and 7
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.