



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.

Form 3800		General Business Credit		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form3800 for instructions and the latest information. You must include all pages of Form 3800 with your return.		2025 Attachment Sequence No. 22
Name(s) shown on return			Identifying number	
<p>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. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>B (i) Did you make an entry in Part III, column (f)? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(ii) If "Yes," enter the number of transfer election statements attached to your return</p>				
Part I Credits Not Allowed Against Tentative Minimum Tax (TMT) Complete applicable portions of Parts III and IV before Parts I and II. See instructions.				
1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)			1
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included in line 2, column (f); and Part IV, line 6, column (d)	2		
3	Enter the portion of line 2 allowed for 2025			3
4	Enter the portion of Part IV, line 6, column (f), that is from carryforwards to 2025			4
	Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>			
5	Enter the portion of Part IV, line 6, column (f), that is from carrybacks from 2026			5
6	Add lines 1, 3, 4, and 5			6
Part II Figuring Credit Allowed After Limitations				
Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax				
7	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 1z. • Corporations. Enter the amount from Form 1120, Schedule J, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.			7
8	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.			8
9	Add lines 7 and 8			9
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b		
c	Add lines 10a and 10b			10c
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16			11
12	Net regular tax. 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: • 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.	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 smaller of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1)			17
C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form 3800 (2025) Created 8/19/25				

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; [Schedule A\(s\) \(Form 8911\)](#) and [Form 8911](#) for EVSE).

Applicants wishing to claim credit for multiple properties only need to complete the heading area (Name and Identifying number), Part V (an individual row completed for each piece of property), and Part III, in that order.

Name shown on return should match information in prefilling.
Identifying number refers to your EIN.

A taxpayer filing Form 990-T for the sole purpose of making an elective payment election does not need to complete Parts I and II of Form 3800.
**** This is not the case for an organization that also has unrelated business taxable income it must report on Form 990-T on one or more Schedules A (Form 990-T)*

Every Form 3800 filer must complete the heading area:

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

(a) Part III line number	(b) Elective payment or transfer registration number	EIN		Credits subject to the passive activity limit				Not subject to the limit	
		(c)(1) Pass-through entity EIN	(c)(2) Transferor entity EIN	Before applying the limit			(d)(4) Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	(e) Credits other than transfer election credits	(f)(1) Transfer election credits sold
				(d)(1) Credits other than credit transfer election credits	(d)(2) Credit transfer election credits sold	(d)(3) Credit transfer election credits purchased			
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									

(f)(2) Purchased transfer election credits not subject to passive activity limit	(g) Combine columns (d)(4), (e), (f)(1), and (f)(2)	(h)(1) Gross EPE amount. Portion of column (g) eligible for an EPE election	(h)(2) Subtract column (h)(1) from column (g) (credit excluding EPE)	(i)(1) Amount of column (h)(2) applied against tax in Part II	(i)(2) Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	(j) Net EPE amount. Subtract column (i)(2) from column (h)(1)	(k) Carryforward to 2026. Subtract column (i)(1) from column (h)(2)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

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

For each property, enter registration number received when pre-filing.

For each property, enter the final credit amount.

In all three columns (g, h(1), and j) enter the final credit amount for each property.

For each property, enter "0."

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Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus 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 8906										
n Form 8906										
o Form 3468, Part IV										
p Form 8908										
q Form 7218, Part II										
r Reserved										
s Form 8911, Part I										
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 (SAF)										
gg Form 7211, Part II										
hh Reserved										
ii Reserved										
zz Other credits										
2 Add lines 1a-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 1aa, and the total number of EVSE properties on Line 1s.

Enter registration number received when prefilling on the appropriate line(s) (Line 1aa for EVs, Line 1s for EVSE properties).

For all four columns (e, g, h, and j), enter the sum of all EV credits being claimed on Line 1aa, and the sum of all EVSE credits being claimed on Line 1s.

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Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. (continued)

Current year credits from:	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus 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)										
j Form 8994										
k Form 3468, Part VII										
l Reserved										
m Reserved										
z Other specified credits										
5 Add lines 4a-4z										
6 Add lines 2, 3, and 5										

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

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.

