

# Elective Pay To-Do List

## So you've learned about Elective Pay. What now?

Follow these concrete steps and you'll be well on your way to receiving your payment.



### Create an Elective Pay team.

Identify a few members of your organization who will help your organization receive its payment. This will include individuals from the finance/budget, legal, facilities, sustainability, transportation, and/or procurement teams.



### Determine if your organization has ever filed a tax return.

If your organization has filed a tax return in the past, then past filings will determine your tax year.



### Choose your tax year.

If your organization has not filed a tax return, determine if your organization wants to file on a fiscal year or calendar year basis. Consider when eligible projects were placed in service.



### Find out your Employer Identification Number (EIN).

An organization usually has one EIN and all projects will be filed under that single EIN. If your organization does not have an EIN, it can apply for one on the IRS website.



### Align completed projects with tax credits.

Assess whether your completed projects qualify for the relevant tax credits, any bonus credits, prevailing wage & apprenticeship requirements, etc. Working with a tax professional can be helpful in determining your eligible project costs, tax credit value, documentation requirements, etc.



### Gather project data.

Pull together a list of all clean energy projects placed in service in the relevant tax year. Use [this](#) template from Lawyers for Good Government (L4GG) as a guide to which datapoints you will need when filing for the Investment or Production Tax Credits, for example. Use [this](#) L4GG template when filing for the Clean Vehicle Credit.



### Complete pre-filing registration on the IRS website.

Follow the steps in the IRS's [Pre-Filing Registration User Guide](#) to register your projects with the IRS. The IRS recommends doing so 120 days before filing your return, to ensure enough time to receive a registration number for each project.



### File your return with the IRS.

Once all projects have been placed in service and requirements met, file your organization's tax return using the registration numbers received after pre-filing.