

Clean Energy Tax Incentives for BERDO Building Owners

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City of Boston staff



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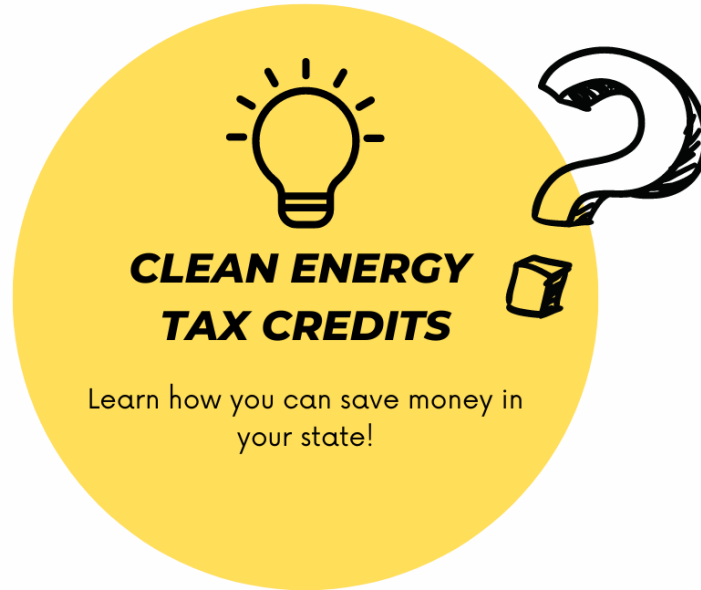
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Presenters

- Jeffrey Latessa, Stakeholder Liaison, Internal Revenue Service
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Happy Energy Efficiency Day!



**CLEAN ENERGY
TAX CREDITS**

Learn how you can save money in
your state!

ENERGY EFFICIENCY DAY
Save Money. Cut Pollution. Create Jobs.

Agenda

- **Welcome and Introductions**
 - *Intro poll*
- **Clean Energy Tax Incentives for BERDO Building Owners**
- **Q&A Session**
- **Resources and Reminders**

Tax incentives intro poll

1. How familiar are you with today's topic, clean energy tax incentives for BERDO building owners? (Single choice)

- Not at all familiar
- Somewhat familiar
- Very familiar
- I'm a tax professional!

2. Have you received a clean energy tax credit or deduction? (Single choice)

- Yes
- No
- Not sure

+ Add question



Clean Energy Tax Incentives for BERDO Building Owners

IRA AND CHIPS CLEAN ENERGY PROVISION: KEY LEGISLATION



Clean Energy Provisions:

- The Inflation Reduction Act (IRA) makes the **largest investment in clean energy in our nation's history**, and much of that investment is **delivered via tax credits**. **Over 20 tax provisions are available** for individuals, businesses, tax-exempt organizations, and government entities (tribal, state and local). The Inflation Reduction Act also includes novel features such as **cross-cutting provisions, bonuses, and new credit monetization mechanisms** that apply to multiple credits aimed at encouraging investment in new ways.
- While not part of IRA, the Creating Helpful Incentives to Produce Semiconductors and Science Act of 2022 (CHIPS Act), signed into law on August 9, 2022, contains one energy-related provision for the IRS to implement (section 48D — a credit to **incentivize the manufacture of semiconductors** and semiconductor manufacturing equipment in the US).
- In general, most of these provisions are effective for activities in tax year 2023 and return filings in 2024 and future years.
- **Elective Payment and Transfer Election** will allow tax-exempt and governmental entities to receive a payment equal to the full value of tax credits for building **qualifying clean energy projects**.

IMPLEMENTATION ACTIVITIES:

ONLINE PROCESSES



Powered by modern technology

Using IRA funding, the IRS will administer clean energy credits by leveraging new technology to make the process for claiming credits as seamless as possible, while addressing the risk of potential fraud.

Improved taxpayer experience

In November 2023, the IRS successfully launched **IRS Energy Credits Online (IRS ECO)**, which is **used for multiple clean energy IRA provisions**. IRS ECO is part of the larger effort underway to improve the taxpayer experience and **transform operations** at the IRS.

Online, paperless registration process

IRS ECO provides a **fully electronic way for users to register** for a Clean Vehicle (CV) or Elective Payment/Transfer Election (EP/TE) account. Within IRS ECO, users can submit CV Time-of-Sale reports, request advance payments, and register facilities and properties. The **pre-file registration process is 100% online**, avoiding the burden of paper processing.

IRA & CHIPS CLEAN ENERGY PROVISIONS

	Code	Provision
Energy Generation & Carbon Capture	45, 45Y	Production Tax Credit
	45(d)	Credit for Electricity Produced From Renewable Resources
	48, 48E	Investment Tax Credit
	48(e), 48E(h)	Low-Income Communities Bonus Credit (Investment Tax Credit) **
	45Q	Credit for Carbon Oxide Sequestration
	45U	Zero-emission Nuclear Power Production Credit
	168(e)	Cost Recovery For Qualified Facilities, Qualified Property, And Energy Storage Technology
Vehicles	30D	Clean Vehicle Credit
	45W	Commercial Clean Vehicle Credit
	25E	Previously-Owned Clean Vehicle Credit
Manufacturing	45X	Advanced Manufacturing Production Credit
	48C	Advanced Energy Project Credit (\$10B allocated credit) **
	48D	Advanced Manufacturing Investment Credit (CHIPS Act)
Fuels	30C	Credit for Alternative Fuel Refueling/Recharging Property
	45V	Clean Hydrogen Production Credit
	40, 40A	Biofuel Incentives
	40B	Sustainable Aviation Fuel Credit
	45Z	Clean Fuel Production Credit
Efficiency	25C	Energy Efficient Home Improvement Credit
	25D	Residential Clean Energy Credit
	179D	Energy Efficient Commercial Buildings Deduction
	45L	New Energy Efficient Home Credit

** Requires application and allocation.



IRA CLEAN ENERGY PROVISIONS



Elective Payment/Transfer Election



Tax credits for:

- Energy Generation & Carbon Capture
- Vehicles
- Manufacturing
- Fuels
- Efficiency



Cross-Cutting Provisions / Bonuses



PRE-REGISTRATION

Pre-file registration or online application process that can be accessed through IRS.gov:

- Elective Payment Election
- Transfer Election
- Clean Vehicles
- Special Application Processes
 - ✓ Advanced Energy Project Credit (48C)
 - ✓ Low-Income Community Bonus (48e)

*The pre-filing registration and application processes will help assess the validity of the registrant and provide information about clean energy projects/investments; **it does not confirm eligibility for the credit.**

IRS ECO PRE-FILE REGISTRATION TOOL USER GUIDE

Inflation Reduction Act (IRA) and CHIPS Act of 2022 (CHIPS)

Pre-Filing Registration Tool

User Guide and Instructions



The collage consists of several overlapping screenshots from the user guide. The top-left screenshot shows the title page with the IRS logo and the text 'Inflation Reduction Act (IRA) and CHIPS Act of 2022 (CHIPS) Pre-Filing Registration Tool User Guide and Instructions'. The middle-left screenshot is titled 'Accessing the IRA/CHIPS Pre-Filing Registration Tool' and includes a section for 'Sign In or Create a New Account' with a 'Sign in with ID.me' button. The middle-right screenshot is titled 'IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions' and shows a 'Personal Information' section with a progress indicator for 'Authorize a Clean Energy Business Account'. The bottom-right screenshot is titled 'IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions' and shows a 'Welcome to IRS Clean Energy' page with sections for 'Clean Energy and Semiconductor Manufacturers', 'Vehicle Manufacturers', and 'Vehicle Dealers and Sellers', each with a 'GET HELP' button.





ELECTIVE PAYMENT & TRANSFER ELECTION

IRC 6417 - ELECTIVE PAYMENT ELECTIONS

- With Elective Pay, **tax-exempt and governmental entities** that do not owe Federal income taxes will, for the first time, be able to **receive a payment equal to the full value of tax credits for building qualifying clean energy projects or making qualifying investments.**
- Elective Payment allows entities to get their payment if they **meet the requirements for both elective pay and the underlying tax credit.**
- By **filing a return and using Elective Payment**, these entities can receive **tax-free cash payments** from the IRS for clean energy tax credits earned, so long as **all requirements** are met, including a pre-filing registration requirement.
- Applicable entities can choose Elective Payment for 12 of the IRA's tax credits.

Elective Payment entities include:

- Tax-exempt organizations under § 501(a), including § 501(c) and § 501(d) organizations
- States and political subdivisions such as local governments
- Indian tribal governments
- US territory governments and political subdivisions
- Agencies and instrumentalities of state, local, tribal, and territorial governments
- Alaska Native Corporations
- The Tennessee Valley Authority
- Rural electric co-operatives

ONLINE PROCESSES

IRS successfully launched **IRS Energy Credits Online (IRS ECO)** in November 2023.

- IRS ECO provides an electronic way for users to register for a Clean Vehicle (CV) or Elective Payment/Transfer Election (EP/TE) account
- Users can submit CV Time-of-Sale reports, request advance payments, and register facilities and properties

As of April 1, 2024:

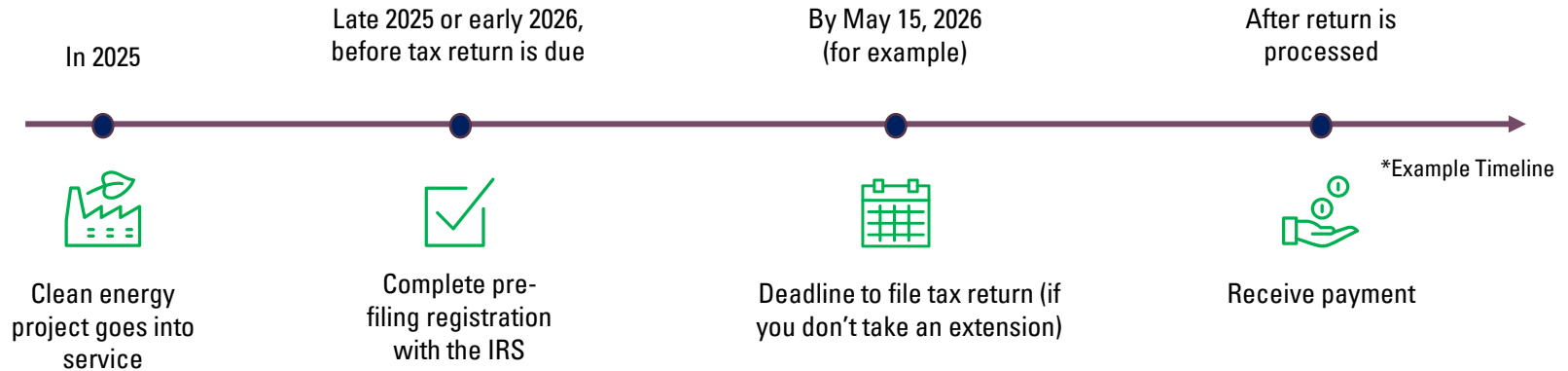
- Allocated **\$4 billion in tax credits** to advanced energy projects in the first allocation round for the 48C tax credit, including **\$1.5 billion** to historic energy communities with closed coal mines or coal plants
- Approved more than **45,000 Low-income Communities Bonus Credit** program applications for eligible solar and wind projects, allocating more than **1,100 megawatts of capacity**
- More than **12,500 clean vehicle dealers** have successfully registered using the IRS ECO tool
- Nearly **70,000 Time-of-Sale** reports have been submitted for the new clean vehicle credit and over **13,500** for used clean vehicles.
- Approximately **69,000 CV advance payments** totaling **\$469M** have been distributed
- **725 entities** have registered nearly **50,000 facilities and properties** for a direct payment or transfer of credit. The pre-file registration process is 100% online avoiding the additional paper processing burden for the IRS.

ELECTIVE PAYMENT ELECTIONS

What will I need to do to qualify for elective payment?

- 1. Identify and pursue the qualifying project or activity:** You will need to know what applicable credit you intend to earn and use elective pay for
- 2. Determine your tax year**
- 3. Placed in service:** The applicable credit property must be placed in service BEFORE a registration number will be issued
- 4. Complete pre-filing registration with the IRS**
- 5. Satisfy all eligibility requirements for the tax credit and any applicable bonus credits, if applicable, for a given tax year**
 - You will need the documentation necessary to properly substantiate any underlying tax credit, including if bonus amounts increased the credit
- 6. File the required annual tax return by the due date (or extended due date) and make a valid elective payment election.**

ELECTIVE PAYMENT ELECTIONS



Local Government Project Placed Into Service in 2025

A local government that makes a clean energy investment that qualifies for an applicable credit can file an annual tax return (via Form 990-T) with the IRS to claim elective pay for the full value of the applicable credit, as long as it meets all of the requirements, including a pre-filing registration requirement.

As the local government would not owe other federal income tax, the IRS would then make a refund payment in the amount of the credit to the local government.

IRS RESOURCES FOR ELECTIVE PAYMENT

Elective Pay Overview

The resources in this section provide an overview of elective pay, including tax-exempt and governmental entities. These resources provide information on how to determine if an entity is eligible for elective pay, and how to determine if an entity is eligible for elective pay.

What is elective pay?

Elective pay allows eligible entities, including tax-exempt and governmental entities, to elect to pay their employees using a pre-tax arrangement. This arrangement allows employees to reduce their taxable income by contributing to a pre-tax arrangement, and allows employers to reduce their taxable income by paying the employee's contribution on a pre-tax basis.

Tax-Exempt Organizations

The resources in this section provide information on how to determine if a tax-exempt organization is eligible for elective pay, and how to determine if a tax-exempt organization is eligible for elective pay.

What will I need to provide to a payment?

1. Identify and pursue the required information and documents.
2. Determine your tax year, and determine the due date.
3. Complete your filing requirements, including information about your entity, tax year, and any other information that may be required.

State & Local Governments

The resources in this section provide information on how to determine if a state or local government is eligible for elective pay, and how to determine if a state or local government is eligible for elective pay.

Indian Tribal Governments

The resources in this section provide information on how to determine if an Indian tribal government is eligible for elective pay, and how to determine if an Indian tribal government is eligible for elective pay.

What will I need to provide to a payment?

1. Identify and pursue the required information and documents.
2. Determine your tax year, and determine the due date.
3. Complete your filing requirements, including information about your entity, tax year, and any other information that may be required.

Who is eligible?

Applicable entities can use elective pay. Applicable entities include tax-exempt organizations, states and political subdivisions, and local governments. Applicable entities include tax-exempt organizations, states and political subdivisions, and local governments.

What is elective pay?

Elective pay allows eligible entities, including tax-exempt and governmental entities, to elect to pay their employees using a pre-tax arrangement. This arrangement allows employees to reduce their taxable income by contributing to a pre-tax arrangement, and allows employers to reduce their taxable income by paying the employee's contribution on a pre-tax basis.

What will I need to provide to a payment?

1. Identify and pursue the required information and documents.
2. Determine your tax year, and determine the due date.
3. Complete your filing requirements, including information about your entity, tax year, and any other information that may be required.

State and local governments eligible?

The States, District of Columbia, and their agencies and instrumentalities are eligible for elective pay. This includes the States, District of Columbia, and their agencies and instrumentalities.

Indian Tribal Governments Eligible?

The 561 Indian tribal governments, including those that are not recognized by the Department of the Interior, are eligible for elective pay.

What will I need to provide to a payment?

1. Identify and pursue the required information and documents.
2. Determine your tax year, and determine the due date.
3. Complete your filing requirements, including information about your entity, tax year, and any other information that may be required.

How to make the elective payment election?

Eligible entities must obtain and obtain an elective payment election. This election is made by filing a Form 990 with the IRS, and is made by filing a Form 990 with the IRS.

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What has credits or tax used for?

Eligible entities may be able to claim a credit for the elective pay. This credit is made by filing a Form 990 with the IRS, and is made by filing a Form 990 with the IRS.

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Who Is Eligible to Use Elective Pay? What Is an Applicable Entity? (added June 14, 2023)

The resources in this section provide information on how to determine if an entity is eligible for elective pay, and how to determine if an entity is eligible for elective pay.

Q1. Who is eligible to use elective pay? What is an applicable entity? (added June 14, 2023)

A. Applicable entities can use elective pay. Applicable entities include tax-exempt organizations, States, and political subdivisions such as local governments, Indian tribal governments, Alaska Native Corporations, the Tennessee Valley Authority, rural electric co-operatives, U.S. territories and their political subdivisions, and agencies and instrumentalities of state, local, tribal, and U.S. territorial governments. See Q10 for information about other taxpayers.

IRC 6418: TRANSFER ELECTION

Provision allows for eligible entities to make an election to transfer all (or the portion specified) of an eligible credit determined to an unrelated taxpayer for a cash payment, which is not included in gross income.

- The unrelated taxpayer (transferee) is then treated as the taxpayer for purposes of the Code with respect to the transferred credit, but it is not allowed to deduct the cash payment.
- Other tax attributes with respect to the property, such as depreciation, are not transferable under section 6418.
- Applicable entities can choose Transfer Election for 13 of the IRA's tax credits.



IRA & CHIPS CLEAN ENERGY PROVISIONS

	Code	Provision	Elective Payment	Transfer Election
Energy Generation & Carbon Capture	45, 45Y	Production Tax Credit	✓	✓
	45(d)	Credit for Electricity Produced From Renewable Resources	✓	✓
	48, 48E	Investment Tax Credit	✓	✓
	48(e), 48E(h)	Low-Income Communities Bonus Credit (Investment Tax Credit) **	✓	✓
	45Q	Credit for Carbon Oxide Sequestration	✓	✓
	45U	Zero-emission Nuclear Power Production Credit	✓ <i>(incl. businesses for five years)</i>	✓
	168(e)	Cost Recovery For Qualified Facilities, Qualified Property, And Energy Storage Technology	✓	✓
Vehicles	30D	Clean Vehicle Credit		✓ <i>(to the dealer)</i>
	25E	Previously-Owned Clean Vehicle Credit		✓ <i>(to the dealer)</i>
	45W	Commercial Clean Vehicle Credit	✓	

** Requires application and allocation.

IRA & CHIPS CLEAN ENERGY PROVISIONS






	Code	Provision	Elective Payment	Transfer Election
Manufacturing	45X	Advanced Manufacturing Production Credit	✓ <i>(incl. businesses for five years)</i>	✓
	48C	Advanced Energy Project Credit (\$10B allocated credit) **	✓	✓
	48D	Advanced Manufacturing Investment Credit (CHIPS Act)	✓	
Fuels	30C	Credit for Alternative Fuel Refueling/Recharging Property		
	45V	Clean Hydrogen Production Credit	✓	✓
	40, 40A	Biofuel Incentives	✓ <i>(incl. businesses for five years)</i>	✓
	40B	Sustainable Aviation Fuel Credit		
	45Z	Clean Fuel Production Credit	✓ <i>(if depreciable property)</i>	✓
Efficiency*	25C	Energy Efficient Home Improvement Credit		
	25D	Residential Clean Energy Credit		
	179D	Energy Efficient Commercial Buildings Deduction		
	45L	New Energy Efficient Home Credit		

* None of the credits for efficiency qualify for Elective Payment/ Transfer Election

** Requires application and allocation.



CREDITS FOR MANUFACTURING

Tax Provision	Description	Elective Payment	Transfer Election
Advanced Manufacturing Production Credit (§ 45X)	For purchasers of new clean vehicles that meet certain critical mineral and battery component requirements, as well as buyer income and manufacturer’s suggested retail price limits. Learn more and see eligible vehicles at FuelEconomy.gov.	 <i>(incl. businesses for five years)</i>	
Advanced Energy Project Credit (§ 48C) <u>Application required</u>	For investments in advanced energy projects. A total of \$10 billion will be allocated, not less than \$4 billion of which will be allocated to projects in certain energy communities. First round of allocations totaled \$4 billion in tax credits to advanced energy projects in the first allocation round for the 48C tax credit, including \$1.5 billion to historic energy communities with closed coal mines or coal plants		
Advanced Manufacturing Investment Credit (CHIPS) (§ 48D)	Creates a 25 percent investment tax credit for investments in semiconductor manufacturing and includes incentives for the manufacturing of semiconductors, as well as for the manufacturing of the specialized tooling equipment required in the semiconductor manufacturing process.		



45L: NEW ENERGY EFFICIENT HOME CREDIT

- Eligible contractors who build or substantially reconstruct qualified new energy-efficient homes may be able to claim tax credits up to \$5,000 per home. The amount of the credit depends on factors including the type of home, its energy efficiency, and the date when the home is acquired.
- Eligible contractors must meet all requirements under [Internal Revenue Code \(IRC\) Section 45L](#) before they claim the credit. Find guidance interpreting section 45L in [Notice 2008-35](#) (and [Notice 2008-36](#) for manufactured homes).
- For homes acquired in **2023 through 2032**: The credit amount is up to \$5,000 based on the applicable program and program requirements under which the home was built (Energy Star or Zero Energy Ready Home).
- For homes acquired **before 2023**: The credit amount is \$1,000 or \$2,000, depending on the energy saving requirements met.



179D: ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION

- Enables building owners to claim a tax deduction for installing qualifying systems in buildings.
- Building owners who place in service energy efficient commercial building property (EECBP) or energy efficient commercial building retrofit property (EEBRP) may be able to claim a tax deduction.
- An increased deduction may be available for increased energy savings or meeting prevailing wage and apprenticeship requirements.
- The deduction is allowed under Internal Revenue Code (IRC) Section 179D. It was expanded under the Inflation Reduction Act of 2022.

CREDITS FOR EFFICIENCY

Tax Provision	Description	Elective Payment*	Transfer Election*
Energy Efficient Home Improvement Credit (§ 25C)	For energy efficiency improvements of residential homes by homeowners (and in some cases renters). Learn more at IRS.gov/HomeEnergy .		
Residential Clean Energy Credit (§ 25D)	For the purchase of certain residential clean energy equipment (including battery storage with capacity ≥ 3 kWh) by homeowners or renters. Learn more at IRS.gov/HomeEnergy .		
New Energy Efficient Home Credit (§ 45L)	For construction and sale/lease of new energy-efficient homes.		
Energy Efficient Commercial Buildings Deduction (§ 179D)	For energy efficiency improvements to commercial buildings (building owners, long-term lessees, or designers that have been allocated the deduction by certain tax-exempt building owners are eligible).		

*None of the credits for efficiency qualify for Elective Payment / Transfer Election



CROSS-CUTTING PROVISIONS/BONUSES

CROSS-CUTTING PROVISIONS/BONUSES

Tax Provision	Description
Prevailing Wage & Apprenticeship (PWA) Requirements	For a number of the tax credits created or modified by IRA, the base credit amount is increased by five times for projects that meet requirements for paying prevailing wages and using registered apprentices.
Energy Communities Bonus	Projects located in historical energy communities, including areas with closed coal mines or coal-fired power plants, are eligible for a 10 percent increase in the Production Tax Credit (§ 45, 45Y) and an up to 10 percentage point increase (if PWA requirements are met) in the Investment Tax Credit (§ 48, 48E). The bonus is also available to brownfield sites and to areas that have significant employment or local tax revenues from fossil fuels and higher than average unemployment
Low Income Communities Bonus Credit Program <i>Application required</i>	Provides an additional investment tax credit for small-scale solar and wind (§ 48(e)) or clean electricity (§ 48E(h)) facilities (<5MW net output) on Indian land, federally subsidized housing, in low-income communities, and to benefit low-income households. Additional credit is 10 or 20 percentage point increase on base Investment Tax Credit (§ 48, 48E). You must apply and receive a capacity allocation, and then place your facility in service to claim this bonus.
Domestic Content Bonus	Projects or facilities that meet domestic content requirements are eligible for a 10 percent increase to the Production Tax Credit (§ 45, 45Y) or up to a 10-percentage point increase (if PWA req's met) to the Investment Tax Credit (§ 48, 48E). For projects or facilities beginning construction starting in 2024 or later, for taxpayers using elective pay, the domestic content requirement can also result in a reduction of the Production Tax Credit or Investment Tax Credit if it is not met.

RESOURCES PREVAILING WAGE & APPRENTICESHIP

Only the prevailing wage requirement applies to:

- New Energy Efficient Home Credit
- Zero-Emission Nuclear Power Production Credit

Prevailing wage and apprenticeship requirements apply to:

- Alternative Fuel Refueling Property Credit
- Renewable Electricity Production Credit
- Clean Electricity Production Credit
- Credit for Carbon Oxide Sequestration
- Credit for Production of Clean Hydrogen
- Clean Fuel Production Credit
- Energy Credit
- Clean Electricity Investment Credit
- Qualifying Advanced Energy Project Credit
- Energy Efficient Commercial Buildings Deduction

OTHER RESOURCES

Topic	Website Link	Description
Clean Energy	IRS.gov/CleanEnergy	Home page for the Clean Energy Credits
Credits and Deductions Under the Inflation Reduction Act of 2022 Internal Revenue Service (irs.gov)	https://www.irs.gov/credits-and-deductions-under-the-inflation-reduction-act-of-2022	Overview of credits and deductions under the IRA Act of 2022
Credits for New Clean Vehicles Purchased in 2023 or After Internal Revenue Service (irs.gov)	https://www.irs.gov/credits-deductions/credits-for-new-clean-vehicles-purchased-in-2023-or-after	Explains who qualifies for the Clean Vehicle Credit
Elective Pay	https://www.irs.gov/credits-deductions/elective-pay-and-transferability	Information on the Elective Pay program on IRS.gov
Fuel Economy	https://www.fueleconomy.gov/	Provides the list of eligible vehicles for 30D and 25E
Notices for the Inflation Reduction Act of 2022 Internal Revenue Service	https://www.irs.gov/newsroom/notices-for-the-inflation-reduction-act-of-2022	Updates on the development and implementation of the Inflation Reduction Act.
Regulations.gov	https://www.regulations.gov/	Visit Regulations.gov to file and view public comments

Q&A



Reminders and Resources

Retrofit Resource Hub

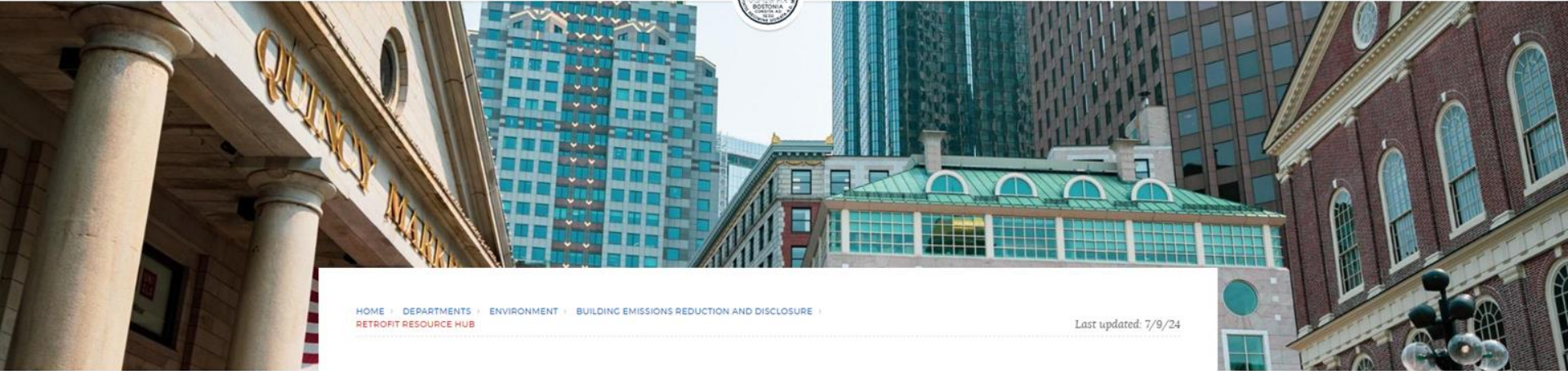


● Retrofit Resource Hub website: boston.gov/retrofitHub

CITY of BOSTON | Mayor Michelle Wu



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HOME › DEPARTMENTS › ENVIRONMENT › BUILDING EMISSIONS REDUCTION AND DISCLOSURE ›
RETROFIT RESOURCE HUB

Last updated: 7/9/24

RETROFIT RESOURCE HUB

Want to make healthy, climate resilient, and low-carbon building improvements?

You can find out more about your options when retrofitting, and learn about technical and financial resources for your buildings.

CONTACT INFORMATION

The Retrofit Resource Hub is managed by Boston's [Environment Department](#).

Want to learn more about how to reduce buildings' greenhouse gas emissions, make them more resilient, and save money?

Contact us:

 617-635-3850

 RETROFIT@BOSTON.GOV

Coming soon...



Webinar: Clean Energy Tax Incentives for Individuals



Other Resources

- BERDO reporting help: email energyreporting@boston.gov or call 617-635-3850 x5
- BERDO website: boston.gov/berdo
 - [*Ordinance*](#)
 - [*Adopted Regulations*](#)
 - [*Adopted Policies*](#)
- Review Board website: boston.gov/berdo-review-board
- No-cost Mass Save energy audits, engineering studies, rebates and incentives:
 - Non-residential: MassSave.com/business
 - Residential: MassSave.com/Multi-Family
 - Rebates: MassSave.com/Rebates