

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

Pre-Filing Registration Tool

User Guide and Instructions



IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

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User Guide and Instructions Overview

Introductory Note

Section references are to the Internal Revenue Code unless otherwise noted.

This User Guide and Instructions uses the term "taxpayer" inclusively to refer to any legal entity (business, organization, government (including tribal governments)) that can earn one or more of the credits under the Inflation Reduction Act of 2022 (IRA) and the CHIPS Act of 2022 (CHIPS) that can be monetized with an elective payment or credit transfer election under section 6417 or 6418, even if the entity could never be subject to federal income tax. Other terms used in this User Guide and Instructions include:

- "Applicable entity" – a defined term for purposes of elective payment
- "Eligible taxpayer" – a defined term for purposes of IRA credit transfers and elective pay under CHIPS
- "Registrant" – the taxpayer who submits a registration request (which in the case of the parent of a consolidated group of corporations may not always be the taxpayer that earned the credit)

IRA and CHIPS Credits – Pre-Filing Registration

IRA and CHIPS enable taxpayers to take advantage of certain manufacturing investment, clean energy investment and production tax credits through elective pay or transfer provisions. A taxpayer who intends to make an elective payment or credit transfer election must complete the pre-file registration process to receive a registration number. The registration number must be included on the taxpayer's annual return as part of making a valid election. To facilitate this, the IRS has created a new IRA/CHIPS Pre-Filing Registration tool. This User Guide and Instructions will help registrants navigate the tool.

This User Guide and Instructions includes general information and instructions on the following topics:

- Path to monetizing an IRA/CHIPS Credit with an elective payment or a transfer election (note that CHIPS only allows for an elective payment election)
- Accessing the IRA/CHIPS Pre-Filing Registration tool
- Creating one or more Clean Energy Online accounts
- Information about the pre-filing registration process, including:
 - IRA/CHIPS Credits dashboard and basics of navigating within the tool
 - Email notifications
 - Collection of information at the taxpayer/entity level
 - Collection of information regarding facilities/properties for specific credits
 - Information entry (including a limited bulk data upload capability)
 - Registration submission case review statuses
 - Registration numbers
 - Registration amendments

This User Guide and Instructions is not a legal or technical guide for:

- Understanding general business credits, including computing and reporting credits on a tax return
- Earning an IRA/CHIPS credit
- Qualifying for bonus credit amounts

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- Determining how many separate facilities/properties to register
- Filing the annual return where the credits will be reported
- Making an effective credit transfer

See Appendices A and B for resources on irs.gov that address these issues.

User Comments

The IRS welcomes comments regarding users' experiences with this new process and technology. Please send comments to irs.elective.payment.or.transfer.of.credit@irs.gov. Note that this email address accepts comments only and is not a forum to obtain assistance with use of the tool.

Path to Monetizing an IRA/CHIPS Credit with an Elective Payment or a Transfer Election

The IRA clean energy credits and the CHIPS credit are general business credits under section 38. Elective payment under section 6417 or section 48D(d) and the transfer election under section 6418 create alternative ways for applicable entities and eligible taxpayers who have earned one of the IRA clean energy or the CHIPS credits to get the benefit of the credit even if the taxpayer cannot use the credit to offset tax liability. This section of the User Guide and Instructions provides a brief overview of the steps a taxpayer must take to monetize one or more of these credits with the elective payment or transfer elections.

• IRA Credits

- **Elective Pay:** Elective pay allows applicable entities (as defined), including tax-exempt and governmental entities (such as a local government) that would otherwise be unable to claim these credits because they do not owe federal income tax, to benefit from some clean energy tax credits by treating the amount of the credit as a payment of tax. With elective pay, an applicable entity that qualifies for a clean energy credit can notify the IRS of its intent to claim the credit and file an annual tax return to claim elective pay for the full value of the credit. The IRS would then pay the applicable entity the value of the credit.
- **Transfer Election:** A transfer election allows an eligible taxpayer that qualifies for a clean energy tax credit but is not eligible to use elective pay to transfer all or a portion of the credit to a third-party buyer in exchange for cash. The buyer and seller would negotiate and agree to the terms and pricing.
- **CHIPS – Elective Pay:** The Advanced Manufacturing Investment Credit, established by the Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act of 2022, incentivises the manufacture of semiconductors and semiconductor manufacturing equipment within the United States. The CHIPS credit is available to taxpayers that meet certain eligibility requirements. Eligible taxpayers can choose to receive the credit as an elective payment. Like elective pay for the IRA credits, an eligible taxpayer that earns the CHIPS advanced manufacturing credit must notify the IRS of its intent to claim the credit and file an annual tax return to claim elective pay for the full value of the credit. The IRS would then pay the eligible taxpayer the value of the credit, which can be refunded as an overpayment of tax if the payment of tax exceeds the amount properly due from the taxpayer.

Fact sheets, FAQs, and more information related to elective payment and a transfer election can be found at IRS.gov/ElectivePay.

Completing pre-filing registration and filing a tax return are both required for elective payment elections and transfer elections. This section of the User Guide and Instructions provides a brief overview of the steps a taxpayer must take to monetize one or more of these credits with the elective payment election or transfer of the credit.

Registration Options

Note: The information in **Table 1** will be updated as needed when final regulations under sections 6417, 6418 and 48D are issued.

Table 1: Entity types and the type of registrations available to them

Registrant type	Credit Provision (by reference to the applicable Code provision)													
	30C	45	45Q	45U	45V	45W	45X	45Y	45Z	48	48C	48E	48D	
Organization exempt from tax under Subtitle A described in section 501(a)	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Government of any U.S. territory or a political subdivision thereof (including an agency or instrumentality)	P	P	P	P	P	P	P	P	P	P	P	P	P	N/A
Any State, the District of Columbia, or political subdivision thereof (including an agency or instrumentality)	P	P	P	P	P	P	P	P	P	P	P	P	P	N/A
An Indian tribal government or a subdivision thereof (including an agency or instrumentality)	P	P	P	P	P	P	P	P	P	P	P	P	P	N/A
Any Alaska Native Corporation (as defined in section 3 of the Alaska Native Claims Settlement Act, 43 U.S.C. 1602(m))	P	P	P	P	P	N/A	P	P	P	P	P	P	P	P
The Tennessee Valley Authority	P	P	P	P	P	P	P	P	P	P	P	P	P	N/A
Rural electric cooperative*	P	P	P	P	P	N/A	P	P	P	P	P	P	P	P
S Corp	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	T	P
C Corp	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	T	P
Partnership	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	T	P
REIT	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	T	P
Sole proprietor	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	T	P
Trust	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	T	P
Other subchapter F entities (such as section 521, 526, 527, 528, 529, 529A and 530 orgs)**	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	T	P
Section 664 (charitable remainder trusts), 408(e) (IRAs) and various similar tax-advantaged savings accounts not included in subchapter F**	T	T	P/T	T	P/T	N/A	P/T	T	T	T	T	T	T	P

* For purposes of pre-filing registration, a rural electric cooperative that is an organization described in section 501(c)(12) should identify as an "Organization exempt from tax under Subtitle A described in section 501(a)."

** These entities do not have their own entity type indicator on the IRA/CHIPS Pre-Filing Registration tool. These filers will choose "Trust" or "Other corporation."

"P" means that the registrant type identified in the left column can request a registration number for an elective payment election with respect to the credit in the top row. "T" means that the registrant type identified in the left column can request a registration number for a transfer election with respect to the credit in the top row. "N/A" indicates that the registrant type in the left column is unable to make either election for the credit listed in the top row.

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Earn the Credit

An essential step in monetizing an IRA clean energy or CHIPS credit is earning the credit. That is, make a tax credit investment or undertake tax credit production activities to earn a credit that qualifies for the elective payment election under section 6417 or 48D(d) or can be transferred under section 6418. Credits that may qualify for an elective payment election under section 6417 are "applicable credits" and those that may qualify for a transfer election under section 6418 are "eligible credits." For more information about the credits and how to earn them, see [Appendix A – General Business Credit Resources](#).

Elective Payment or Transfer?

Determine whether the taxpayer can monetize the credits earned with an elective payment election or by making an election to transfer the credit. Refer to the resources in [Appendix B – IRA/CHIPS Elective Payment and Transfer Resources](#) for detailed information on those matters.

Elective Payment Election

A taxpayer that can and wants to make an elective payment election for one or more IRA clean energy credits under section 6417 or the CHIPS credit under section 48D(d) must register the intention to make an elective payment election and receive a registration number. Sections 1.48D-6T and 1.6417-5T.

A taxpayer making the elective payment election is treated as having made a payment against tax imposed by Subtitle A of the Internal Revenue Code at the later of the due date of the tax return (without extension), or when the return is timely filed (with extensions). See the resources in [Appendix B – IRA/CHIPS Elective Payment and Transfer Resources](#) for more detailed information. A taxpayer that does not file an annual income tax return (such as a government entity) will use Form 990-T, Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e)).

If the elective payment election amount, together with other tax payments and refundable credits, exceeds the taxpayer's income tax liability, the taxpayer is treated as having made an overpayment of tax, which can be refunded or credited to estimated tax for the next tax year.

Credit Transfers

A taxpayer that can and wants to transfer IRA clean energy credits must register the intention to transfer the credits and receive a registration number. Section 1.6418-4T. The taxpayer also must find an unrelated transferee taxpayer who wishes to purchase the credit(s) for cash consideration. Section 6418. Proposed regulations under section 6418 published in the Federal Register on June 21, 2023 provide proposed rules related to the transfer of credits, such as providing the transferee taxpayer with documentation that satisfies the Minimum Required Documentation under proposed section 1.6418-2(b)(5)(iv).

Pre-Filing Registration

Register the intention(s) to make an elective payment or a transfer election. Pre-filing registration is required for an effective elective payment or transfer election. The election must be made on a timely filed return. This User Guide and Instructions focuses on the pre-filing registration process. Detailed information about the credits, how they are computed and reported is available in IRS forms, form instructions and other resources. See [Appendix B – IRA/CHIPS Elective Payment and Transfer Resources](#).

Complete and submit the pre-filing registration request no earlier than the beginning of the tax year in which the taxpayer will earn the credit it wishes to monetize with an elective payment election or transfer election. This is the earliest date for pre-filing registration because the facility/property that will generate the credit (either as an investment or as a production facility) must have been placed in service before the taxpayer can register it for an elective payment or transfer election.

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Even though registration is not possible prior to the beginning of the tax year in which the credit will be earned, the IRS recommends that taxpayers register as soon as reasonably practicable during the tax year. The current recommendation is to submit the pre-filing registration at least 120 days prior to when the organization or entity plans to file its tax return. This should allow time for IRS review, and for the taxpayer to respond if the IRS requires additional information before issuing the registration numbers.

A registration submission can be amended after a prior submission has been processed by the IRS and returned. See "Submission Status"

Other important considerations:

- The IRS intends to review and process registration submissions through the IRA/CHIPS Pre-Filing Registration tool in the order it receives them. A registrant cannot request expedited handling.
- If the registrant chooses to make additional pre-filing registration submissions for different facilities/properties, the registrant must wait until the most recent pre-filing registration submission is processed by the IRS and returned.
- IRS may consider a registrant's tax period ending date when managing the pre-filing registration caseload.
- The IRS will work to issue a registration number even where the registration submission is made close in time before the registrant's filing deadline. In such cases, the registrant should anticipate that the tax return on which the elective payment or transfer election is made may undergo heightened scrutiny to mitigate the risk of fraud and duplication that pre-filing registration is intended to address before a payment is issued.

Taxpayer Privacy and Public Disclosure

Information provided for Energy Credits Online – IRA/CHIPS Pre-Filing Registration is taxpayer information protected from public disclosure under section 6103. Accordingly, information collected in the IRA/CHIPS Pre-Filing Registration tool will not be shared with any person outside the IRS who is not authorized to receive it (either by virtue of their status with respect to the taxpayer, or as the holder of a valid power of attorney). See the Instructions for Form 990-T for information about public disclosure of Form 990-T when filed by an organization exempt from tax under section 501(c)(3).

Reporting the Credit and Making the Election on a Tax Return

What Forms to File

Both the elective payment election and the transfer election are made on an annual tax return. A taxpayer that has an annual tax return filing obligation will make the elective payment or transfer election on their annual tax return.

Taxpayers that do not have an annual tax return filing obligation should refer to FAQs 20 through 23 at [Elective Pay and Transferability Frequently Asked Questions: Elective Pay](#) for information about which annual tax return form to use

To make an elective payment or credit transfer election, the annual tax return must include:

- All relevant source credit forms (the form used to compute and report the credit), showing computation of each credit. See [Table 2](#) for a chart of the source credit forms used for each credit, and
- Form 3800, General Business Credits, showing how each business credit is carried to the annual tax return. Form 3800 will also associate each registration number with the credit computation to which it relates.

When to File

Both the elective payment election and the transfer election must be made on a timely filed return (including extensions). This is the case for all taxpayers making an elective payment or transfer election. A taxpayer with an annual filing requirement needing an extension of the time to file their annual return will use existing forms and procedures to request an extension.

Form 8868, Application for Automatic Extension of Time to File an Exempt Organization Return has not yet been revised to allow government entities (including tribal governments) to request an extension of the time to file. Therefore, these government entities will, in the first year of implementation, receive an automatic, paperless, 6-month extension for the due date of their tax return. It is unnecessary for them to request an extension.

Refer to the instructions for the annual tax return on which the elective payment or transfer election will be reported for information about the due date for the return. The regular due date for Form 990-T filed by an exempt organization is the 15th day of the 5th month after the end of the tax year. For calendar year taxpayers, that due date is May 15. The automatic paperless extension extends the due date by 6 months (or for a calendar year taxpayer, extends the due date from May 15 to November 15). FAQs 20 through 23 at [Elective Pay and Transferability Frequently Asked Questions: Elective Pay](#) provide information about the filing due date for taxpayers that do not have an annual return filing requirement.

The regular (not extended) filing date is the earliest date that the elective payment amount can be disbursed. See FAQ 25 at [Elective Pay and Transferability Frequently Asked Questions: Elective Pay](#).

Facility-By-Facility Reporting

Reporting on a facility/property basis will determine the number of registrations numbers the registrant will need. Refer to the instructions for each source credit form. Pre-filing registration review will not consider whether the facility-by-facility rules have been applied correctly. The registrant is responsible for knowing how many registration numbers will be needed and how to describe the facility/property associated with each registration number.

Note: In general, omission of a registration number from the taxpayer's return for any reason will cause an elective payment or transfer election to be treated as ineffective. This rule is applied on a facility/property basis and credit-by-credit basis.

Reporting the Elective Payment Amount

A taxpayer that has taxable income may apply some portion (or all) of the IRA/CHIPS credit(s) earned as a non-refundable business credit. The amount of IRA/CHIPS credits remaining unused (which for tax exempt taxpayers may be the entire credit amount) is reported on the "Elective payment election amount" line on the tax return. For example, the elective payment election lines are found on the following commonly used forms at the lines shown:

- Form 1120, Schedule J, Part II, line 22,
- Form 1120-S, line 24d,
- Form 1065, line 29,
- Form 990-T, Part III, line 6g.

Refer to the instructions for Form 3800, and the instructions for the appropriate tax return form for more information about claiming general business credits (including clean energy credits) when making an elective payment election.

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Transfer Election

In addition to computing and reporting credits earned on the annual tax return, a taxpayer that is monetizing one or more credits by transferring the credit to an unrelated transferee taxpayer must make any necessary adjustments to credits reported on Form 3800 to account for credits used and credits transferred. Refer to the instructions for Form 3800, and the instructions for the appropriate tax return form for more information. See FAQs 4 and 5 at [Elective Pay and Transferability Frequently Asked Questions: Transferability](#) for information about making and documenting a credit transfer.

Accessing the IRA/CHIPS Pre-Filing Registration Tool

You will be able to find the IRA/CHIPS Pre-Filing Registration tool at www.irs.gov/eptregister.

Sign In or Create an ID.me Account

The IRS uses ID.me, a technology provider, to provide identity verification and sign-in services. If you have an ID.me account, just sign in. Don't create a new ID.me account for the registrant. If you're a new user, have your photo identification ready. Verify your personal identity – not your business or entity information – with ID.me.

Note: ID.me has its own [help site](#) and assists taxpayers having difficulty creating an ID.me account. See the Frequently Asked Questions at the links on the ID.me page for more information. Please do not call an IRS customer account service telephone number for help with ID.me.

Figure 1: Sign-In or Create a New Account

Sign In or Create a New Account

IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy.

ID.me is an account created, maintained, and secured by a technology provider.

If you don't have an ID.me account, you must create a new account.

Sign in with an existing account

[Sign in with ID.me](#)

OR

Create a new account

[ID.me Create an account](#)

Frequently Asked Questions

 [How do I verify my identity?](#)

 [What if I can't verify my identity?](#)

 [What is ID.me?](#)

The Registrant's IRS Energy Credits Online Account

A person who wishes to access Energy Credits Online on behalf of a taxpayer must authorize an IRS Energy Credits Online account by selecting "Start Authorization". Sole proprietorship businesses currently register using the IRS Business Online Account access and functionality.

The first time authorized users navigate from the ID.me login, they will see the landing page shown in **Figure 2**, where the Energy Credits Online account for the taxpayer will be authorized.

From the landing page shown in **Figure 2**, select "Start Authorization."

Figure 2: Clean Energy Online

i Currently, we only support Sole Proprietorships

Based on our records, you may not access business online account. We look forward to serving other business types soon.

Reasons why you may not have access:

- You are not the sole proprietor nor a designated employee of a sole proprietorship
- You are a sole proprietor, but don't have or use an Employer Identification Number (EIN)
- You recently registered your business (it could take up to 7 business days for the business to show up in your account)
- Your authorized access expired
- You declined or failed to accept role within 45 days. Contact your sole proprietor for re-designation.
- Sole proprietor removed you as an authorized business user

Think you should have access? Reach out to your sole proprietor.

Clean Energy and Manufacturing Credits

The Inflation Reduction Act (IRA) and the Chips and Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments. Learn how to begin the authorization process to determine if you may qualify for clean energy credits.

START AUTHORIZATION +

Individual Online Account

If you file taxes as an individual, don't have an Employer Identification Number (EIN), or don't use an EIN for tax filing purposes, visit your individual online account to view income tax information.

GO TO INDIVIDUAL ACCOUNT >

Related

Learn more about [business online account](#) ↗

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Registrant Authorization

An authorized user accessing Energy Credits Online for the first time on behalf of registrant must go through the authorization steps shown in [Figure 3](#) through [Figure 6](#).

Note: On-screen options may vary from the illustrations shown in [Figure 3](#) through [Figure 6](#), depending upon the registrant's circumstances.

Employer Identification Number of the Business

Authorizing access for a registrant begins with its unique Employer Identification Number.

Caution: Every taxpayer that will use the IRA/CHIPS Pre-Filing Registration tool MUST have its own employer identification number unless it is an entity disregarded for income tax purposes. No registrant should ever use the EIN of another taxpayer, even temporarily! See [Publication 1635, Understanding Your EIN](#).

If the entity is a subsidiary of a business entity, or is a legal entity wholly owned by a business entity, exempt organization, government entity or instrumentality of the government entity, the entity may need to apply for an employer identification number if it doesn't already have one.

If you are unsure whether your entity may already have a taxpayer identification number, you (or another person authorized to act on behalf of the entity) can contact the IRS customer service telephone line for the specific type of organization. See [Telephone Assistance](#).

If the taxpayer needs to get an employer identification number, you should not continue the registrant authorization process. Leave this page and go to [Apply for an Employer Identification Number \(EIN\) Online](#). Return to the IRA/CHIPS Pre-Filing Registration tool only after the taxpayer has its EIN.

Enter the EIN of the taxpayer you wish to authorize. See [Figure 3](#)

Figure 3: Authorizing a Clean Energy Business Account – Step 1

Create Your Clean Energy Business Account

1 Authorization 2 Personal Information 3 Entity Information 4 Review & Submit 5 Confirmation

Authorization

(*) Indicates a required field

Before you create your account, we need confirm that you're an authorized user.

Employer ID Number (EIN) * [?](#)
9 digits without spaces or dashes (for example: 123456789)

[NEXT](#) [Cancel](#)

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Personal Information

The next step to authorize an entity is to provide your personal name and address as they appeared on your latest personal income tax return. See [Figure 4](#).

Figure 4: Authorizing a Clean Energy Business Account – Step 2

Create Your Clean Energy Business Account

Authorization 2 3 4 5 6

Personal Information Entity Information Attestation & Signature Review & Submit Confirmation

Personal Information

(*) Indicates a required field

Before you create your account, we need confirm that you're an authorized user.

First Name	Annie
Last Name	Brown

Personal Phone Number *

11 digits without spaces or special characters (for example: 9165551212)

Type of Address *

Domestic
 Foreign

Street Address *

Enter number, street, and room or suite no. If a P.O. box, enter the box number instead of the street address

1234 First St., Suite 10

City *

State *

Select an option

ZIP Code *

5 digits (for example: 12345)

Entity Information

Next you must provide identifying information about the taxpayer for which you are creating an Energy Credits Online Account. See the data fields shown in [Figure 5](#).

Name

Enter the name of the taxpayer as it appears on any return(s) it may have filed with the IRS, including, for example, its most recent annual tax or information return, employment tax returns, or excise tax returns. If the taxpayer is new, or it isn't required to file any annual or periodic returns, enter the name as it appears on the written acknowledgment provided by the IRS when the taxpayer obtained its EIN.

Address

Enter the address associated with the taxpayer. As with the taxpayer's name, this will be the address shown on a recently filed return.

Note: You cannot change the legal name of the taxpayer or its address through this authorization process. The information you provide should be consistent with information in our records.

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Figure 5: Authorizing a Clean Energy Business Account – Step 3

Create Your Clean Energy Business Account

Entity Information

(*) Indicates a required field

Before you create your account, we need confirm that you're an authorized user.

EIN	12-1234567	Type of Address *
Entity Name *	Street Address *	
Phone Number *	Enter number, street, and room or suite no.	
11 digits without spaces or special characters (for example: 1234567890)	1234 First St., Suite 10	
Email Address *	City *	
For example: abc123@example.com	State *	
abc123@example.com	Select an option	
Entity Type *	ZIP Code *	
Select entity type	5 digits (for example: 12345)	
Your Title *		
Select title		

Attestations

Complete the authorization process by making the attestations shown in **Figure 6**.

Figure 6: Authorizing a Clean Energy Business Account – Step 4

Attestation

Attesting to the statement below will act as a digital signature

Under penalties of perjury, I declare that the information contained herein is true, correct, and complete to the best of my knowledge and belief.*

I am a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or individual other than the taxpayer. I certify I have the legal authority to execute this authorization on behalf of the taxpayer.*

You will have an opportunity to review the information you provided on the preceding screens before you submit the authorization.

Review the information you provided carefully before clicking "Submit." Information you provided will be compared to information in IRS records. Errors may cause your attempt to authorize a business to fail. After three unsuccessful attempts to authorize a business, you will not be able to try again for 24 hours.

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Options After Authorization

Once you authorize an Energy Credits Online Account for at least one taxpayer, accessing the IRA/CHIPS Pre-Filing Registration tool will take you directly to your account(s) landing page. See examples in **Figure 7** (the page you see will reflect the entity you represent). From this landing page, you can authorize additional taxpayers by clicking on "Add clean energy business account."

Figure 7: Business Online Accounts Landing Page

The screenshot shows the IRS Business Online Accounts landing page. At the top, there is a blue header bar with the IRS logo on the left and 'Help' and 'Logout' links on the right. Below the header, the main content area has a white background. In the center, the text 'Welcome to your business online accounts' is displayed in bold black font. Below this, a message says 'Make a selection to continue to your account home:'. There are three rectangular tiles, each containing a small icon of a person inside a circle, followed by the account name and its type. The first tile is labeled 'BUSINESS NUMBER ONE' and 'Sole Proprietor - Owner'. The second tile is labeled 'BUSINESS NUMBER TWO' and 'Sole Proprietor - Owner'. The third tile is labeled 'ABC DEALERSHIP' and 'Clean Energy - Dealer/Seller Employee'. At the bottom of the page, there is a blue button with the text '+ Add Clean Energy business account'.

Note: You must create a separate account for each taxpayer for which you are authorized to act and that needs to register its intention to monetize any IRA/CHIPS Credits with an elective payment election or a transfer election.

To navigate to a specific tool within Clean Energy, click on the tile for an authorized entity. Doing so will take you to the IRS Clean Energy landing page. See **Figure 8**.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Figure 8: Clean Energy Online

The screenshot shows the homepage of the IRS Clean Energy Online tool. At the top, there's a dark blue header with the IRS logo and navigation links for DEALERSHIP, Profile, Help, and Logout. Below the header, a blue bar contains the text "Clean Energy". The main content area has a white background with a dark blue border. It features three main sections: "Welcome to IRS Clean Energy", "Clean Energy and Semiconductor Manufacturers", and "Vehicle Manufacturers". Each section includes a brief description and a "GET STARTED" button.

Welcome to IRS Clean Energy

The Inflation Reduction Act (IRA) and the Chips and Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments.

Clean Energy and Semiconductor Manufacturers

CHIPS and IRA Credits

Register your intent to make an elective payment or transfer election. You may receive a registration number to use when you file your tax return.

Vehicle Manufacturers

Clean Vehicle Credits

Manufacturers of electric vehicles (EVs) and plug-in hybrid vehicles (PHEVs) may qualify for clean vehicle tax credits. You must report details for each EV you manufacture.

Vehicle Dealers and Sellers

Clean Vehicle Credits

Report new and used vehicles that are eligible for a clean vehicle credit under Internal Revenue Code 30D and 25E.

GET STARTED

GET STARTED

GET STARTED

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

IRA/CHIPS Credits Dashboard

Select "Get Started" within the area shown on **Figure 8** titled, "Clean Energy and Semiconductor Manufacturers" to access the "IRA/CHIPS Credits" prefiling registration dashboard shown in **Figure 9**, below.

Figure 9: IRA/CHIPS Credit Dashboard

The screenshot shows the IRA/CHIPS Credits Dashboard. At the top, there's a navigation bar with the IRS logo, a dropdown for 'BUSINESS NAME', user profile, help, and logout options. Below the navigation, a breadcrumb trail shows 'Clean Energy / IRA/CHIPS Credits'. The main title 'IRA/CHIPS Credits' is centered at the top of the page. A central message encourages users to register their intent to make a credit election, referring them to instructions and privacy notice. It also states that users may be eligible for either an elective payment or a transfer election. The dashboard is divided into four main sections:

- 2023 IRA/CHIPS Credit Registration:** This section asks for Taxpayer ID (EIN) and details about facilities or properties. It includes a 'REGISTER' button.
- Your Registrations:** This section lists registration details, including facility/property numbers and account status updates. It includes a link to view registrations and status updates.
- Email Notifications:** This section explains how to receive notifications for status changes. It includes a link to manage email notifications.
- Manage email notifications:** A separate link located below the 'Email Notifications' section.

The panels shown in **Figure 9** will be discussed in the following order:

- Email Notifications
- 2023 IRA/Chips Credit Registration
- Your Registrations

Email Notifications

The IRS will share information about the status of the registrant's pre-file registration packages exclusively through the IRA/CHIPS Pre-Filing Registration tool. The IRS can notify you by email that the status of a registration package has changed only if you affirmatively opt in to receive email communications.

You are not required to opt in to receiving email notifications. However, if you choose not to opt in to receive email notifications, you will be responsible to return to the IRA/CHIPS Pre-Filing Registration tool from time to time to monitor the status of the registration packages.

Figure 10: Email Notifications

Email Notifications

IRA/CHIPS Credit Email Notifications

Get alerts if there's a change in your registration status.
We will email notifications to the email address on file: {{email}}. For more information, refer to [refer to instructions](#).

To update your preferences, make a selection and click "save."

Your Preference:

Yes. I want to receive email notifications about changes in the status of my registration.

No. Do not send email notifications about my registration. I will return at least weekly to check for status updates.

SAVE

[Cancel](#)

When you opt in to receive email notifications, you will receive an email informing you any time the status of your registration submission changes. See "Submission Status"

The email message will be from DoNotReply@account.irs.gov. If you opt in to email notifications, you may want to adjust settings in your email account to avoid notifications being captured in a spam folder.

Messages will be sent to the email connected to your ID.me account. You cannot add recipients ("cc" recipients) or change your email address through the IRA/CHIPS Pre-Filing Registration tool. To change the email where notices are received, you will need to change the email account associated with your ID.me account.

The email message you receive will not provide specific information about the change in status. That information will be accessed from the IRA/CHIPS Pre-Filing Registration tool. The email message will merely inform you of one of the types of changes in status described in "Submission Status."

Refer to information in the section of this User Guide and Instructions titled, "Your Registrations," for information about the different review statuses and what they signify for your pre-filing registration.

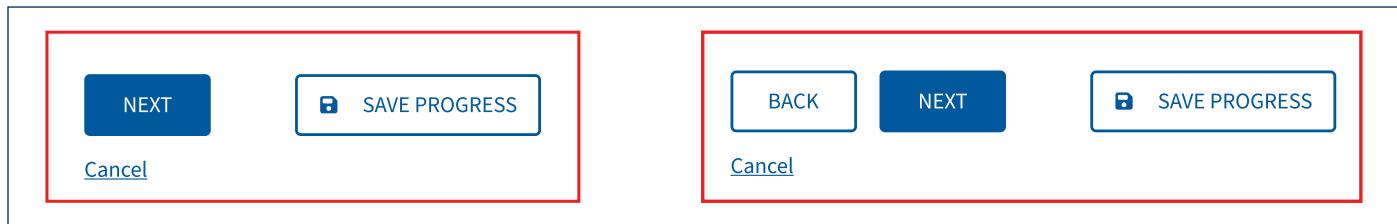
2023 IRA/Chips Credit Registration

Before You Begin

Site Navigation

At the bottom of each page where you can input information or make a selection, navigation buttons shown in **Figure 11** allow you to move forward (if all required fields have entries in the correct format), go back (to view or edit), or save your progress so that you can leave the IRA/CHIPS Pre-Filing Registration tool and return to complete the registration fields in as many sessions as you need.

Figure 11: Navigation Buttons



One Registration Package Per Annual Accounting Period

Each registrant can have only one registration package for an annual accounting period (taxable year). The registration package can relate to as many different elective payment or transfer elections as the registrant is eligible to make for the annual accounting period.

Once a registration package has been submitted for review, you will not be able to make any changes until review is completed and the registration submission is returned. Detailed information about the return of a registration submission after manual review is in the section of this User Guide and Instructions titled "Submit for Review."

Never Use the EIN of Another Taxpayer, Even if it is a Closely Related Entity

Each taxpayer that will file a return to make an elective payment election or a transfer election must have its own EIN. The IRS can process only one tax return (including superseding or amended returns) for each EIN. Two separate taxpayers can never file their respective returns using the same EIN.

- The IRS may decline to issue a registration number if information included in the registration package indicates the registrant may be using another taxpayer's EIN.
- For parent corporations and subsidiaries that are members of a consolidated group of corporations (as defined in regulations section 1.1502-1), see "Parent of a consolidated group of corporations."
- For owners of an entity that is disregarded for federal income tax purposes (such as a single member limited liability company), see information about disregarded entities in the section titled, "EIN and Name."

How Many Registration Numbers

The number of registration numbers a taxpayer needs to request through the pre-filing registration process for facility-by-facility reporting will depend on how the credits must be computed and reported on the source credit form (see **Table 2**) and Form 3800.

Before you begin to complete the registration package for a taxpayer, refer to the instructions for each applicable source credit form and the instructions for Form 3800. The credit forms corresponding to each credit for which an election may be registered through the IRA/CHIPS Pre-Filing Registration tool are shown in **Table 2 – Source Credit Forms**.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Table 2: Source Credit Forms

(30C) Alternative Fuel Refueling Property Credit	Form 8911	(45) Renewable Electricity Production Credit	Form 8835
(45Q) Carbon Oxide Sequestration Credit	Form 8933	(45U) Zero Emission Nuclear Power Production Credit	Form 7213
(45V) Clean Hydrogen Production Credit	Form 7210	(45W) Qualified Commercial Clean Vehicles Credit	Form 8936 Form 8936 (Sch A)
(45Z) Clean Fuel Production Credit	Form 8835 (future revision)		
(45X) Advanced Manufacturing Production Credit	Form 7207	(45Y) Clean Electricity Production Credit	Form 7211 (pending)
(48) Energy Credit			Form 3468
(48C) Qualifying Advanced Energy Project Credit			
(48E) Clean Electricity Investment Credit (future form revision)			
(48D) (CHIPS) Advanced Manufacturing Investment Credit			

Error Review

The IRA/CHIPS Credits Pre-Filing Registration tool can identify certain errors immediately. When they occur, a message will pop up describing the error(s) that must be corrected in order to proceed with registration.

Other general information errors may cause a submission to be returned without being transmitted for review. This can happen if information you provided is inconsistent with information in our records. Please review the information you entered and make any necessary corrections. If the information you provided appears correct, resubmit the information.

Allow Time for Review

In general, you should submit your pre-filing registration no earlier than the beginning of the taxable period in which you will earn the credit, but early enough to allow time for your registrations to be processed. Currently, IRS recommends at least 120 days before the due date for the return on which the credits will be reported.

Processing Steps

Clicking "Submit" after you have provided entries in all required data fields will cause the request for registration numbers to move to the review process.

Account Lock-Out While Review is "Awaiting Assignment" or "Under Review"

As soon as you click "Submit" on the registration package, your registrations will be closed for any additions, updates or amendments until review is complete. However, you will be able to amend your previous submission when review is complete and your registration submission is returned. See "Amendments."

The IRA/CHIPS Pre-Filing Registration tool includes certain mandatory information fields to help you prepare a complete registration package. However, the IRA/CHIPS Pre-Filing Registration tool cannot discern whether you intend to register one or more than one facility/property for a particular credit. Similarly, the IRA/CHIPS Pre-Filing Registration tool cannot recognize that you intended to register the taxpayer for more credits than the credits already selected.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Resources Before You Register

The elective payment and transfer elections under the IRA and the elective payment election under the CHIPS Act apply to specific general business credits. This User Guide and Instructions assumes familiarity with general business credits such as:

- The difference between an investment tax credit and a production tax credit. The IRA/CHIPS credits include provisions relating to both types of credits. To register successfully, you need to know which credits the taxpayer can and wishes to monetize, especially when the taxpayer may have the option to monetize an investment tax credit or a production tax credit based upon a single investment/activity.
- How to earn each type of credit.
- How to compute and report each type of credit on the registrant's tax return.

See [Appendix A – General Business Credit Resources](#) for a list of resources for credit-specific information.

Also assumed is a basic understanding of the credits to which elective payment and transfer elections apply under the IRA and CHIPS Act and:

- Which return to use to make an elective payment or transfer election
- How to compute and report the credits on the tax return (credit-specific forms, Form 3800)
- How to effect the transfer of an IRA clean energy credit.

See [Appendix B – IRA/CHIPS Elective Payment and Transfer Resources](#) for resources on the specific subject of monetization of certain credits through elective payment or transfer elections under IRA and CHIPS legislation.

Summary

Submit the registration package as soon as reasonably practicable. If you anticipate the need to update or amend a registration package, allow time for review and return of the submission before making updates or amendments.

For example, a taxpayer may reasonably anticipate that it will earn production tax credits at certain facilities already placed in service and has made certain other tax credit investments. If the taxpayer also contemplates additional investments or may place an additional production facility in service later in the year, that taxpayer could submit an early registration package (e.g., only a few months into the annual tax period) for the projects/facilities already placed in service. After that registration package is fully processed, that taxpayer could update its registrations with additional facilities or properties placed in service nearer the end of its tax year.

IRA/CHIPS Credits Information

Overview

The pre-filing registration information collected by the IRA/CHIPS Pre-Filing Registration tool falls into two broad categories:

- General (entity) information
- Credit-specific information

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

General Information

All registrants must complete the general information section. General information includes:

- Tax period of the election
- EIN
- Information about subsidiaries included in a consolidated group of corporations
- Name
- Address
- Type of entity
- Bank account information
- Types of returns filed

Credit-Specific Information

Information required from each registrant will vary depending upon the number and type of credits the registrant wishes to monetize with an elective payment or transfer election. The information you provide will determine the credits and types of election available.

The IRA/CHIPS Pre-Filing Registration tool is dynamic. Depending upon information you provide, options available to the registrant will be present. You generally will not see options not available to the registrant.

Common Questions

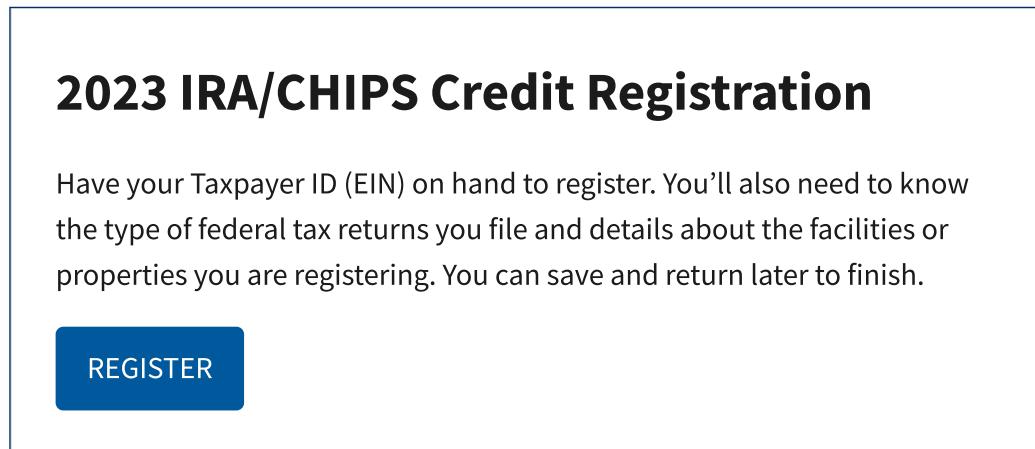
Certain questions are common to several credits, such as the physical location of a facility/property. This User Guide and Instructions groups common questions together with an information bar showing the credits to which the information relates. See "Questions Common to Multiple Credits."

Credit Specific Questions

Instructions for questions unique to a specific credit are grouped under the heading for that credit.

On the 2023 IRA/CHIPS Registration dashboard, select "Register" in the dashboard panel shown below.

Figure 12: Start Pre-Filing Registration



When you select "Register," the IRA/CHIPS Pre-Filing Registration tool will take you to the first of four Registration Information pages.

General Information: Page 1 of 4

Date When the Registrant's Accounting Period Ends

Figure 13: Tax Period of Your Election

General Info - Page 1 of 4

Registrant Information

(*) Indicates a required field

Selecting one or more of the options below may require you to enter more information.

Tax Period of Your Election

Enter the month and year that identifies the end of the tax period for the elections on this registration. For example, for a tax period that began 7/1/2023 and ends 6/30/2024, enter **June** for the month and **2024** for the year

Month *

Year *

Use the drop-down menu to select the ending month for the annual tax period in which each credit being registered is earned. This should match the fiscal year ending date shown on the registrant's last filed return. If new to filing an annual tax return, this date should be the same as the fiscal year end month used on the first annual tax return. For example, if a registrant keeps its books and records on a non-calendal year that ends on June 30 and will use that date as the fiscal year end on its first annual tax return, select "June" from the drop-down menu. Use the drop-down menu to identify the year in which the annual accounting period ends for the taxable period for which the registrant wishes to make an elective payment or transfer election.

If the registrant changes its fiscal year end (such as by filing a short-year return), you must amend the registration before the registrant files its return. See "Amendments."

More information on Accounting Periods can be found in [Publication 538, Accounting Periods and Methods](#).

EIN and Name

Figure 14: EIN and Name

Employer ID Number (EIN) *

9 digits without spaces or dashes (for example: 123456789). For consolidated group, use EIN associated with parent corporation

Name Associated with EIN *

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Enter the EIN and the name of the taxpayer that is registering facilities for which it will make an elective payment or transfer election on its annual tax return.

When the registrant is the parent of a consolidated group of corporations, the parent's EIN and name will be entered in these fields. Additional information about subsidiaries is captured as credit-specific information.

When the business that earns the credit is a single member limited liability company (LLC) or other entity that is disregarded for federal income tax purposes, the information entered in these fields will depend upon the ownership of the entity for federal income tax purposes. See **Table 3 – Disregarded Entities**

Table 3: Disregarded Entities

Ownership	Return where credit will be reported	EIN and name to use
A natural person (or married couple)	Owner's Form 1040, Schedule C	Disregarded entity's EIN and name
A grantor trust	Grantor's Form 1040, Schedule C	Disregarded entity's EIN and name
A business, exempt organization or governmental entity	Form 1120 series, Form 1065, Form 990-T, Form 1041	EIN and name of the entity filing the tax return

See [Publication 1635, Understanding Your EIN](#) for more information about when an entity needs its own EIN. See [Publication 3402, Taxation of Limited Liability Companies](#) for information on the classification of a limited liability company for federal income tax purposes.

Parent of a Consolidated Group of Corporations

Figure 15: Parent of a Consolidated Group

Are you the parent of a consolidated group? *

Yes
 No

Answer, "Yes," to the question if the entity is:

- A corporation (including an Alaska Native Corporation) that files Form 1120 on a consolidated basis for itself and one or more subsidiary corporations.
- A nonprofit corporation exempt under section 501(c)(3) that files Form 990-T on a consolidated basis with one or more title-holding companies exempt under section 501(c)(2) **and** one or more credits for which it wishes to make an elective payment election will be earned by a title-holding company.

The parent of a consolidated group of corporations will register on behalf of itself and will act as agent for subsidiaries included in the group. See regulations section 1.1502-77. When entering credit-specific information, the parent corporation will provide the subsidiary name and EIN for each facility or property being registered that is owned by the subsidiary.

Note: See information for an Alaska Native Corporation that is the parent of a consolidated group of corporations that includes subsidiaries that are not Alaska Native Corporations in the description of registrant types below [Figure 16](#).

Registrant Type

The Registrant Type you select determines whether the taxpayer can register to make an elective payment or transfer election (or whether either option may be available for certain credits). See the brief descriptions of the registrant types below.

Figure 16: Registrant Type

Registrant Type *

Unsure of your registrant type? See the definitions at the bottom of the page

- Organization exempt from the tax imposed by subtitle A by reason of Section 501(a) of the Code
- Government of any U.S. territory or a political subdivision thereof (including an agency or instrumentality)
- State, the District of Columbia, or political subdivision thereof (including an agency or instrumentality)
- Indian tribal government or a subdivision thereof (including an agency or instrumentality)
- Alaska Native Corporation (excluding an Alaska Native Settlement Trust)
- Tennessee Valley Authority
- Rural electric cooperative
- Partnership
- S corporation
- C corporation
- Real Estate Investment Trust
- Sole Proprietorship
- Trust
- Other

• **Organization exempt from the tax imposed by subtitle A by reason of section 501(a) of the Code.**

An organization exempt from the tax imposed by subtitle A by reason of section 501(a), including an organization described in a subparagraph of section 501(c), in section 501(d), and in section 401(a).

Note: For purposes of pre-filing registration, an organization exempt under section 501(a) should select this registrant type regardless of entity form (corporation, trust, limited liability company or other unincorporated association) under state or local law.

- **Government of any U.S. territory or a political subdivision thereof (including an agency or instrumentality).** An entity exempt from the tax imposed by subtitle A because of the income exclusion under section 115(2).
- **State, the District of Columbia, or political subdivision thereof (including any agency or instrumentality):** This is generally what cities, counties, townships, etc.
- **Indian tribal government or a subdivision thereof (including an agency or instrumentality).** The governing body of an American Indian or Alaska Native entity, including tribe, band, nation, pueblo, village, community, component band, or component reservation on the list of Federally Recognized Indian Tribes.
- **Alaska Native Corporation (excluding an Alaska Native Settlement Trust).** A state-law corporation formed under section 3 of the Alaska Native Claims Settlement Act, 43 U.S.C. 1602(m).

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Note: When registrant type is "Alaska Native Corporation," an additional question field will appear if the registrant has indicated above that it is the parent of a consolidated group of corporations. The additional field will ask whether the consolidated group includes any subsidiaries which are not Alaska Native Corporations. A "yes" response here will allow the corporate parent to register for transfer elections for its non-Alaska Native Corporation subsidiaries.

• **Tennessee Valley Authority.** The public corporation created pursuant to the Tennessee Valley Authority Act, P.L. 108-447 (16 U.S.C. 831 – 831ee).

• **Rural electric cooperative.** Any corporation operating on a cooperative basis which is engaged in furnishing electric energy to persons in rural areas.

Note: For purposes of pre-filing registration, a rural electric cooperative described in section 501(c)(12) should select the above-described registrant type for organizations exempt under section 501(a).

• **Partnership.** A limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by which any business, financial operation, or venture is carried on, that isn't, within the meaning of regulations under section 7701, a corporation, trust, estate, or sole proprietorship, and files a Form 1065.

• **S Corporation.** A corporation within the meaning of Section 1361(a) that elects to pass corporate income, losses, deductions, and credits through to its shareholders for federal tax purposes, and files a Form 1120-S.

• **C Corporation.** A legal entity separate from its owners, made up of individuals, groups, or other corporations, that has the power to conduct business and to own property, assets, and liabilities, and which is subject to federal income tax under the provisions of subchapter C of the Internal Revenue Code.

• **Real Estate Investment Trust.** A legal entity separate from its owners, made up of individuals, groups, or other corporations, that has the power to conduct business and to own property, assets, and liabilities.

• **Sole Proprietorship.** Business owned by an individual directly or through an entity, such as a grantor trust or single member limited liability company, that is not taxed as a separate entity but is in substance disregarded for federal income tax purposes.

Note: This registrant type applies only if the qualifying property or facility is owned by an individual directly (and not indirectly through ownership of an interest in a separate business entity such as a corporation, partnership, or a limited liability company, treated as a partnership or corporation for federal income tax purposes).

• **Trust.** Any arrangement for which the purpose is to vest trustees responsibility for the protection and conservation of property for beneficiaries, and that is not properly classified as a grantor trust, sole proprietorship, partnership, corporation, or does not receive special treatment under the Code (such as, a REMIC).

Note: This registrant type **excludes:** (i) any trust exempt from federal income tax under section 501(a), which should select the above-described registrant type for organization exempt under section 501(a); and (ii) any revocable trust, which should select the above-described registrant type for sole proprietorship.

• **Other.** Any other qualifying registrant type.

Note: When "Other" is chosen, a text field will open where the registrant should briefly identify the type of organization it is.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

General Information Page 2 of 4

Registrant Address

The screenshot shows the '2023 IRA/CHIPS Credit Registration' interface. At the top, there's a navigation bar with the IRS logo, 'Clean Energy' (the registrant name), and links for 'BUSINESS NAME', 'Profile', 'Help', and 'Logout'. Below the navigation is a breadcrumb trail: 'Clean Energy / IRA/CHIPS Credits / 2023 IRA/CHIPS Credit Registration'. The main title '2023 IRA/CHIPS Credit Registration' is centered above a horizontal progress bar consisting of five circles numbered 1 through 5, representing the registration process: 'General Info', 'Credit Selection', 'Facility/Property Info', 'Review & Submit', and 'Confirmation'. The 'General Info' step is highlighted with a dark blue circle. Below the progress bar, the section 'General Info - Page 2 of 4' is titled 'Registrant Address'. A note says '(*) Indicates a required field'. It asks to select one or more options, with a note that choosing options will require entering more information. A 'Type of Address' field is present with two radio button options: 'Domestic' and 'Foreign'. The 'Domestic' option is selected.

Choose the registrant's type of address – Domestic or foreign.

Depending upon the choice you make, a different address format will open. See [Figure 17](#).

You should use the address that was used on the registrant's last annual return or last employment tax return. If the registrant is not required to file an annual return, use the address provided when the registrant received its EIN, or that the registrant provided to the IRS on Form 8822-B, Change of Address or Responsible Party – Business.

Note: You cannot make a change of address through the IRA/CHIPS Pre-Filing Registration tool. If you need to change the registrant's address in IRS records, see [Address Changes](#)

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Figure 17: Registrant Address

Registrant Address

(*) Indicates a required field

Selecting one or more of the options below will require you to enter more information.

Type of Address *

Domestic
 Foreign

Street Address *

Enter number, street, and room or suite no. If a PO Box, show the box number instead of the street address

1234 First St., Suite 10

City *

State/Territory *

Select an option

ZIP Code *

5 digits (for example: 12345)

1234 First St., Suite 10

Registrant Address

(*) Indicates a required field

Selecting one or more of the options below will require you to enter more information.

Type of Address *

Domestic
 Foreign

Street Address *

Enter number, street, and room or suite no. If a PO Box, show the box number instead of the street address

1234 First St., Suite 10

City *

State/Province/Region *

Enter province or other principal subdivision

Country Code *

Select an option

Foreign Postal Code *

General Information Page 3 of 4

Banking Information

For program integrity purposes, you must provide information for a bank account associated with the registrant's name and EIN.

Figure 18: Banking Information

General Info - Page 3 of 4

Banking Information

(*) Indicates a required field

Provide a bank account and routing number

Account Number * 

8-17 digits without spaces or dashes (for example: 0011111111)

Confirm Account Number *

8-17 digits without spaces or dashes (for example: 0011111111)

Routing Number * 

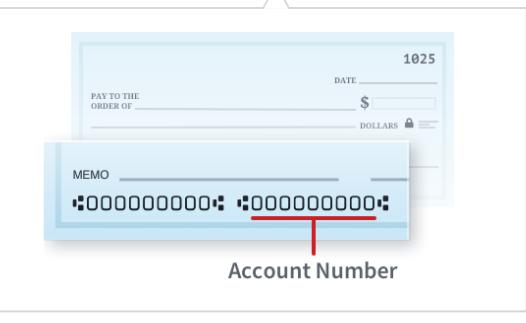
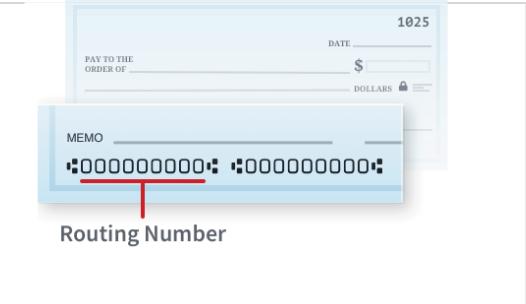
9 digits without spaces or dashes (for example: 123456789)

Confirm Routing Number *

9 digits without spaces or dashes (for example: 123456789)

Account Number * 

Routing Number * 

General Information Page 4 of 4

Returns Filed

Information about any types of returns the registrant has filed with the IRS in the previous two years is used to help verify the registrant's identity. See [Appendix D – Types of Returns](#) for a complete list of forms in each return type.

Check all that apply. If "Other" is checked, a text field will open where you should provide relevant form number(s).

If "None" is selected, use the text field to explain how the organization has no previous filing requirements (including employment tax returns).

Figure 19: Types of Returns Filed

General Info - Page 4 of 4

Returns Filed

(*) Indicates a required field

Selecting one or more of the options below may require you to enter more information.

Types of Returns Filed in the Last 2 Years *

Check all that apply. We may use this information for entity validation

Employment tax (Form 94X series)

Partnership (Form 1065)

Corporate (Form 1120 series)

Exempt organization (Form 990 series)

Tax-advantaged bond issues (Form 8038 series)

Trust (Form 1041 series)

Individual (Form 1040 series)

Excise Tax

None

Other

Other *

Separate each entry with a comma

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Credit Selection

After you complete the General Information fields, you can progress to the Credit Selection module.

Figure 20: Credit Selection

The screenshot shows the 'IRA/CHIPS Credit Registration' page. At the top, there is a navigation bar with the IRS logo, a 'Clean Energy' dropdown, and links for 'BUSINESS NAME', 'Profile', 'Help', and 'Logout'. Below the navigation, a breadcrumb trail reads 'Clean Energy / CHPS/IRA Credits / IRA/CHIPS Credit Registration'. The main title 'IRA/CHIPS Credit Registration' is centered above a horizontal progress bar. The progress bar consists of five circles numbered 1 through 5, connected by lines. Circle 1 is filled with a checkmark and labeled 'General Info'. Circles 2, 3, 4, and 5 are empty and labeled 'Credit Selection', 'Facility/Property Info', 'Review & Submit', and 'Confirmation' respectively. Below the progress bar, the text 'Credit Selection - Page 1 of 2' is displayed, followed by a bolded section header 'Credit Selection'.

Dynamic Content

The credits that appear when you reach this point in the pre-filing registration process will be limited to the credits for which the registrant can make an election.

The full roster of potentially available credits is shown in [Figure 21](#) (IRA) and [Figure 22](#) (CHIPS).

To move forward from the Credit Selection page, you must select at least one credit.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

IRA Credits

The panels below show the complete list of IRA credits. The roster of credits that will appear for each taxpayer will depend on responses provided in the General Information section.

Figure 21: IRA Credits

IRA Credits	
<input type="checkbox"/> (30C) Alternative Fuel Refueling Property Credit Investment tax credit for alternative fuel refueling property placed in service in a population census tract that is a low-income community for purposes of the new markets tax credit, or in a population census tract that is not an urban area.	<input type="checkbox"/> (45) Renewable Electricity Production Credit Production tax credit for production of electricity from qualified energy resources at a qualified facility during the 10-year credit period which is sold to an unrelated party.
<input type="checkbox"/> (45Q) Carbon Oxide Sequestration Credit Production tax credit for capture and sequestration of carbon oxide at a qualified facility.	<input type="checkbox"/> (45U) Zero Emission Nuclear Power Production Credit Production tax credit for electricity produced by the taxpayer at a qualified nuclear power facility (which excludes an advanced nuclear facility defined in section 45J).
<input type="checkbox"/> (45V) Clean Hydrogen Production Credit Production tax credit for the domestic manufacturing and sale of certain solar and wind energy components, certain inverters, qualifying battery components, and applicable critical minerals.	<input type="checkbox"/> (45W) Qualified Commercial Clean Vehicles Credit Investment tax credit for purchase of one or more qualified commercial clean vehicles.
<input type="checkbox"/> (45X) Advanced Manufacturing Production Credit Creates a new credit to include production of other clean energy products and materials. (E.g., wind, solar, battery storage, inverters, applicable critical minerals components)	<input type="checkbox"/> (45Y) Clean Electricity Production Credit Production tax credit for production of electricity at facilities with a greenhouse gas emissions rate not greater than zero.
<input type="checkbox"/> (45Z) Clean Fuel Production Credit Production tax credit limited to registered producers of certain clean transportation fuels produced in the United States.	<input type="checkbox"/> (48) Energy Credit Extends and expands the 48 Energy credit based upon the investment in qualified energy property.
<input type="checkbox"/> (48C) Advanced Energy Project Credit Investment tax credit for qualifying investments in qualifying advanced energy projects that receive an allocation based on a competitive application process.	<input type="checkbox"/> (48E) Clean Electricity Investment Credit Investment tax credit for qualified investment in qualifying zero-emissions electricity generation facilities or energy storage technology.

Note: The section 45Y, Clean Energy Production Credit, section 45Z, Clean Fuel Production Credit and section 48E, Clean Energy Investment Credit will not be included for pre-filing registration until after December 31, 2024.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

CHIPS Credit

The CHIPS credit is not a clean energy credit. However, section 48D(d) includes an elective payment election. A taxpayer that wishes to monetize the CHIPS credit with an elective payment must register the intention to do so.

The CHIPS credit is subject to a unique qualification that does not apply to the IRA Credits. If you choose the section 48D Advanced Manufacturing Investment Credit, additional fields will open where you must attest that the registrant is an eligible taxpayer before you can continue. See [Figure 23 – CHIPS Credit Attestation](#).

Figure 22: CHIPS Credit

CHIPS Credit

Selecting the option below will require you to enter more information.

(48D) Advanced Manufacturing Investment Credit

Investment tax credit in an advanced manufacturing facility whose primary purpose is the manufacture of semiconductors or semiconductor manufacturing equipment.

Figure 23: CHIPS Credit Attestation

(*) Indicates a required field

You must be an eligible taxpayer to qualify for 48D Advanced Manufacturing Investment Credit.

Are you an eligible taxpayer?

For purposes of this section, the term “eligible taxpayer” means any taxpayer which,

1. Is not a foreign entity of concern (as defined in section 9901(6) 1 of the [William M. \(Mac\) Thornberry National Defense Authorization Act for Fiscal Year 2021](#)), which includes business dealings with the Russian Federation, the Democratic People’s Republic of North Korea, The People’s Republic of China and the Islamic Republic of Iran
2. Has not made an applicable transaction as defined in [section 50\(a\)](#) during the taxable year.

Eligible taxpayers cannot be a foreign entity of concern and cannot have made an applicable transaction during the taxable year

Yes
 No

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Credit Summary

Before moving to the Facility/Property Information module, you will have an opportunity to view a summary of the credit selections. See, **Figure 24 – Credit Selection Review**, which shows an example in which the registrant selected three credits (section 48D, CHIPS Credit; section 30C, Alternative Fuel Refueling Property Credit; and section 45, Renewable Electricity Production Credit).

Figure 24: Credit Selection Review (example)

The screenshot shows the IRS Clean Energy registration interface. At the top, there are links for BUSINESS NAME, Profile, Help, and Logout. Below the header, the URL is Clean Energy / IRA/CHIPS Credits / 2023 IRA/CHIPS Credit Registration. The main title is "2023 IRA/CHIPS Credit Registration". A progress bar at the top indicates five steps: General Info (checkmark), Credit Selection (step 2), Facility/Property Info (step 3), Review & Submit (step 4), and Confirmation (step 5). The "Credit Selection - Page 2 of 2" section is titled "Review Credit Selection". It lists the selected credits: (30C) Alternative Fuel Refueling Property Credit, (45) Renewable Electricity Production Credit, and (48D) Advanced Manufacturing Investment Credit. At the bottom are buttons for BACK, NEXT, SAVE PROGRESS, and Cancel.

Facility/Property Information

General Principles

The information collected for each credit is based on the requirements to qualify for the credit.

Registration Not a Determination of the Amount or Validity of a Credit

The purpose of pre-filing registration is to "[prevent] duplication, fraud, improper payments, or excessive payments" as described in sections 48D(d)(2)(E), 6417(d)(5) and 6418(g)(1).

Issuance of a registration number does not mean that the registrant has been determined to qualify for a credit of any specific amount. In addition to registering the intent to monetize one of the credits listed in **Figure 21** or **Figure 22**, each taxpayer must meet other requirements to make a valid election, including reporting the credit on the applicable source credit form (see **Table 2 – Source Credit Forms**), completing Form 3800 and attaching those forms to a timely filed tax return.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Data Entry

The registrant will need a separate pre-filing registration number for each facility/property. The number of registration numbers will depend upon the number of source credit forms necessary to compute and report the credit. See "How Many Registration Numbers?" Facility/property information can be added for certain credits by way of a spreadsheet file (bulk upload) or manually (one facility/property at a time). Bulk upload offers some convenience. However, for the current version of the IRA/CHIPS Pre-Filing Registration tool, bulk upload has limitations that must be considered. They are described in the "Bulk Upload" section.

Manual Entry

Entries for each credit can be made manually by entering facility/property information required for a complete submission field by field.

The IRS anticipates that manual entry will be adequate for the following credits:

- Section 45Q, Carbon Oxide Sequestration Credit
- Section 45U, Zero Emission Nuclear Power Production Credit
- Section 45V, Clean Hydrogen Production Credit
- Section 45X, Advanced Manufacturing Production Credit
- Section 48C, Qualifying Advanced Energy Project Credit
- Section 48D, CHIPS Advanced Manufacturing Credit

When manual data entry is the only option, the facility/property information data collection starting point will appear as in [Figure 25](#).

Figure 25: Manual entry (only) of facility/property

The screenshot shows a user interface for adding facility/property information. At the top left, it says '0 Facilities/Properties'. To the right is a blue button labeled 'ADD FACILITY/PROPERTY'. Below this is a large empty white area containing a small building icon in the center. At the bottom of this area, there is a faint message: 'You haven't added any facilities/properties to this credit'.

Selecting "ADD FACILITY/PROPERTY" will open the input page(s) for the credit. The specific information required for each credit is described below.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Bulk Upload

In anticipation that some credits may require registration of a substantial number of facilities/properties, facility/property information for the following credits can be input into a spreadsheet template for upload in a single step:

- Section 30C, Alternative Fuel Refueling Property Credit
- Section 45, Renewable Electricity Production Credit
- Section 45W, Commercial Clean Vehicle Credit
- Section 48, Energy Credit

When bulk upload and manual entry are available options, the facility/property information data collection starting point will appear as in [Figure 26](#), with options to select "BULK UPLOAD," or manual "ADD FACILITY/PROPERTY."

Figure 26: Bulk upload – Step 1

0 Facilities/Properties

BULK UPLOAD ADD FACILITY/PROPERTY

You haven't added any facilities/properties to this credit

When "BULK UPLOAD", a warning will display reminding you that uploading the template document will overwrite any prior bulk upload. If you opt to continue, the next page (including a link to download the template spreadsheet) will open, as shown in [Figure 27](#).

Bulk Load Data Entry

Figure 27: Bulk upload – Step 2

Instructions

Follow the guidance in the template below to add the applicable facilities. Do not make edits to the template column headers, all altered files will be rejected. If you need additional information, [refer to instructions ↗](#)

Download Facility Template

Drag and drop your file or select it from your hard drive

- The only file type allowed is .xlsx.
- Maximum file size is 15MB.
- Maximum number of files: 1
- File name cannot contain the following special characters: `!@#\$%^&*{}[];:"|,<>/?~

Drag and drop files here, or

SELECT FILE

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Download the facility template. Enter the information required in the spreadsheet fields. Save (and retain) the file and then upload it by following the instructions shown in [Figure 27](#).

After the spreadsheet is uploaded, it will be parsed and evaluated for omissions and errors in formatting. Errors identified in the bulk download format review will be identified by spreadsheet row and column heading, as shown in [Figure 28](#).

Bulk Download Format Review

Figure 28: Bulk upload errors (example)

Row number	Column name	Error
Row 11	ZIP Code	This is a required field
Row 24	Subsidiary ID	This field must be 9 digits without dashes or hyphens
Row 49	Subsidiary ID	This field must be 9 digits without dashes or hyphens

When errors are identified at this step, you must return to the spreadsheet file saved to your computer. Open the spreadsheet file and correct the errors identified. Then, you must upload the corrected file using the upload feature below the roster of errors. See [Figure 29](#).

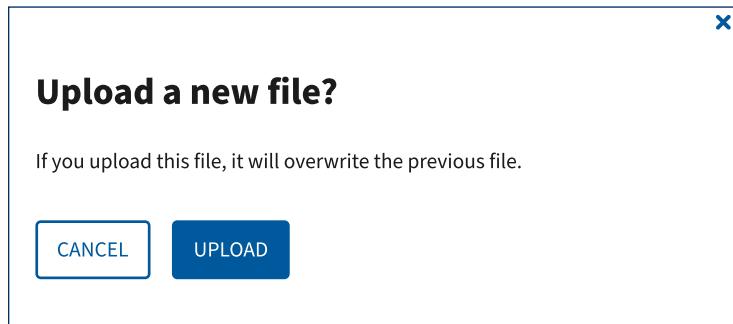
Figure 29: Bulk upload of corrected file

Row 65	Subsidiary Name	This is a required field									
Page 1 of 6											
PREVIOUS 1 2 3 4 5 6 NEXT >											
Instructions											
Follow the guidance in the template below to add the applicable facilities. If you need additional information, refer to instructions .											
 Download Facility Template											
Drag and drop your file or select it from your hard drive											
<ul style="list-style-type: none">The only file type allowed is .xlsx.Maximum file size is 15MB.File name cannot contain the following special characters: `!@#\$%^&*()[];';<>/?~											
Drag and drop file here, or											
SELECT FILE											

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

The corrected file will replace the original upload, as well as any facilities/properties that may have been added manually. Therefore, if you must re-upload a spreadsheet file, you must include any manually added facilities/properties for them to remain in the registration submission. See [Figure 30](#).

Figure 30: Bulk upload overwrite warning



Entries from a spreadsheet that has passed data validation (parsing) will populate the fields in the IRA/CHIPS Pre-Filing Registration tool. Once this occurs, you can edit or update information for each facility/property by expanding the facility/property panel, as shown in [Figure 31](#) and selecting the "edit" function.

Supporting Documents

See information for each credit for information about supporting documents appropriate for each credit.

If you add each facility/property manually, the document upload step will occur as a late step in the data entry process. If you use the bulk upload option, you will add documents after the template-formatted data has populated the fields in the tool. At this time, the IRA/CHIPS Pre-Filing Registration tool does not support addition of supporting documents within the bulk upload process.

To add supporting documents for each facility/property, expand the facility/property panel as shown in [Figure 31](#).

Documents can be added to an amended submission. Documents included in a registration submitted for review cannot later be removed.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Figure 31: Review bulk upload and add supporting documentation

38 Facilities/Properties

[BULK UPLOAD](#) [ADD FACILITY/PROPERTY](#)

[Facility/Property 1](#) [Remove](#)

Information [Edit](#)

Address	1492 Tilden Road Chapel Hill, AZ 92847
County	Orange
GPS Coordinates	40.521398, -74.82017
Subsidiary Name	Cattletown Inc
Subsidiary EIN	123456789
Date Construction Began	Oct, 1 2021
Date Placed in Service	Oct, 23 2022
Census Tract	1234.12
Type of Fuel	Biodiesel Blend
Source of Funds Used	Restricted grant funds
Additional Information, if any	Placeholder text: Lorem ipsum dolor sit

Supporting Documents [Add/Edit Documents](#)

You haven't added any documents to this facility/property

[Facility/Property 2](#) [Remove](#)

Questions/Data Common to Multiple Credits

This section of the User Guide and Instructions describes the following questions common to multiple credits:

- Choice of Election
- Subsidiary in a Consolidated Group of Corporations
- Important Dates
 - Date Construction Began
 - Date Placed in Service
- Facility/Property Location
- Joint Ownership
- Source of Funds
- Additional Information

Choice of Election

Pre-filing registration is required for taxpayers who wish to monetize an applicable or eligible credit under section 6417 (elective payment election for applicable credits), 6418 (transfer election for eligible credits) or section 48D(d) (elective payment for a CHIPS credit). In most instances, a registrant's option to make an elective payment or a transfer election will be determined by entity type. Organizations and entities defined as "applicable entities" under section 6417 are limited to making an elective payment election. A transfer election is similarly restricted to taxpayers that are not "applicable entities" under section 6417. In limited circumstances, a registrant will need to indicate which election it wishes to make, because it can choose either, but not both, for a specific property/facility. When a registrant must choose an election, the field shown in [Figure 32](#), will appear.

[Figure 32: Choice of Election](#)

Election

Register your intent to make either a transfer or an elective payment election for this facility/property. **To change your election type later, you must return to amend your registration and update this election choice.**

What type of election do you intend to make for this facility/property? *

- Transfer election
 Elective payment election

Business Taxpayers

Certain taxpayers have the option to make either an elective payment or transfer election with respect to the following credits:

- Section 45Q, Carbon Oxide Sequestration Credit,
- Section 45V, Production of Clean Hydrogen Credit,
- Section 45X, Advanced Manufacturing Production Credit.

Therefore, the selection field shown in [Figure 32](#) will appear for the registrant types shown in [Table 1](#) as eligible to make an elective payment or transfer election.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Alaska Native Corporations

An Alaska Native Corporation is an "applicable entity" under section 6417. Therefore, an Alaska Native Corporation can make an elective payment election but cannot elect to transfer credits. However, an Alaska Native Corporation also can be the parent of a consolidated group of corporations that includes subsidiaries that are not applicable entities. Those subsidiaries can potentially earn IRA clean energy credits that are eligible for a transfer election.

To accommodate this unique combination of factors, a registrant that:

- identifies as an Alaska Native Corporation in the Registrant Type field (see [Figure 16 – Registrant Type](#)), and
- answers "Yes," that it is the Parent of a consolidated group of corporations (see [Figure 15 – Parent of a Consolidated Group](#)),

will see the Choice of Election question for every credit for which a transfer election could be made by a C corporation that is not an Alaska Native Corporation.

An Alaska Native Corporation in this situation must carefully select the appropriate choice of election for each property or facility. An error in the choice of election will delay processing of the registration request.

Subsidiary Information

A question common to every credit (except the section 45W clean commercial vehicle credit) is whether the property or facility is owned by a subsidiary in a consolidated group of corporations.

Figure 33: Subsidiary

Subsidiary Information

Does this facility/property belong to a subsidiary? *

Yes
 No

Answering "Yes," will cause additional fields to open to capture the name and EIN of the subsidiary.

Figure 34: Subsidiary Information

Subsidiary Name *

Subsidiary EIN *

9 digits without spaces or hyphens (for example:123456789)

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Applicable credits include the following sections which are not shaded:

30C	45	45Q	45U	45V	45W	45X	45Y pending	45Z pending	48	48C	48E pending	48D
-----	----	-----	-----	-----	-----	-----	-------------	-------------	----	-----	-------------	-----

This information is necessary for every credit other than the section 45W credit because the subsidiary owner of a facility or property is a legal entity separate from the parent corporation and registering as agent for the subsidiary. Collecting information about the subsidiary owner of the facility/property allows the registration to be associated both with the subsidiary (as owner) and the parent (as the entity filing the return where the credit is reported).

If a subsidiary later leaves the consolidated group, the former parent and the subsidiary should amend the registration to update the association of the registration number for purposes of filing of the annual return where the credit will be computed and reported. See "Amendments."

Important Dates

Refer to the instructions for the source credit form for each credit. The range of dates that will affect the ability to earn a specific credit will be determined by the applicable Code provision.

Figure 35: Important dates

Important Dates
Date Construction Began *
(MM/DD/YYYY)
MM/DD/YYYY
Date Placed in Service *
Must be placed in service by date of registration
(MM/DD/YYYY)
MM/DD/YYYY

Date Construction Began

If the date construction of a property or facility will affect the ability to qualify for a specific IRA clean energy or CHIPS credit, the "Date Construction Began" field will open and will require an entry.

Applicable credits include the following sections which are not shaded:

30C	45	45Q	45U	45V	45W	45X	45Y pending	45Z pending	48	48C	48E pending	48D
-----	----	-----	-----	-----	-----	-----	-------------	-------------	----	-----	-------------	-----

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Date Placed in Service

Before a facility/property can be registered to make an elective payment or transfer election for a particular property or facility, that property or facility must have been placed in service no later than the date the registration is submitted. You cannot request a registration number for a facility that has not yet been placed in service.

Applicable credits include the following sections which are not shaded:

30C	45	45Q	45U	45V	45W	45X	45Y pending	45Z pending	48	48C	48E pending	48D
-----	----	-----	-----	-----	-----	-----	-------------	-------------	----	-----	-------------	-----

Facility/Property Location

Enter information that identifies the physical location of the investment credit or production credit facility or property. The entry fields shown in [Figure 36](#) are dynamic.

In recognition that not all facilities or properties will have a street address, only the State, County, latitude and longitude fields are required for the credits to which these fields apply. However, if a street address is entered, the city and ZIP Code fields will become required fields.

Unless the facility or property is physically located at the address entered in the General Information "Registrant address" field shown in [Figure 17](#), do not enter that address here.

If the facility/property does not have a street address, identify the State and County where the facility/property is physically located, and provide the latitude and longitude coordinates.

Latitude and longitude coordinates are required fields. The entry should be in decimal format with 6 digits to the right of the decimal point, with a minus sign (-) for latitudes south of the equator and longitudes west of the prime meridian. The entry field will not accept an entry formatted as degrees, minutes and seconds. The entry field also will not accept alphabetical characters for north, south, east or west.

For example, the White House, located at 1600 Pennsylvania Avenue NW, Washington, DC is located at latitude 38.897957 and longitude -77.036560.

Six digits of precision for latitude and longitude identifies a point on the globe within a few inches. This is a smaller area than most facilities/properties you would register through the IRA/CHIPS Pre-Filing Registration tool. When a facility/property covers an area larger than the point identified with coordinates at this level of precision, simply select a single point for the entry. **Be sure to use the same coordinates on the source credit form attached to the tax return.**

You may (but are not required to) provide additional coordinates in the "Additional information" field to indicate the boundaries of a large installation.

Note: The number of registration numbers necessary to make an elective payment or transfer election for a large or multi-component installation will be determined by the way the taxpayer will compute and report the credit on its tax return. Please refer to the instructions for each source credit form before you complete the registration submission so that you can determine how many registration numbers the registrant will need to complete its tax return.

Applicable credits include the following sections which are not shaded:

30C	45	45Q	45U	45V	45W	45X	45Y pending	45Z pending	48	48C	48E pending	48D
-----	----	-----	-----	-----	-----	-----	-------------	-------------	----	-----	-------------	-----

Figure 36: Facility/Property Location

Facility/Property Location

If you enter a street address, then city and ZIP code will be required.

Street Address

Enter number, street, and room or suite no.

1234 First St., Suite 10

City

State *

Select an option 

ZIP Code

5 digits (for example: 12345)

County *

Latitude *

Enter latitude in decimal format with 6 digits to the right of the decimal. (for example: 41.40338)

Longitude *

Enter longitude in decimal format with 6 digits to the right of the decimal (for example: -74.17403)

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Joint Ownership

For certain production tax credits, the IRA/CHIPS Pre-Filing Registration tool asks about percentage ownership. This question is asking about direct fractional ownership as joint tenants or tenants in common. The question does not refer to a property/facility owned by several persons through their interests in a partnership, corporation, limited liability company or other entity.

If the registrant answers "Yes," an additional field opens to capture the registrant's percentage ownership interest, stated as a percentage to precision of two decimal places, as shown in [Figure 37](#).

Figure 37: Percentage ownership

Facility/Property Information

Type of Facility/Property *

▼

Is the facility/property owned by more than one taxpayer? *

Yes
 No

What is your percent of ownership? *

Enter up to two decimal places. (for example: if you're 1/3 owner, enter "33.33")

Applicable credits include the following sections which are not shaded:

30C	45	45Q	45U	45V	45W	45X	45Y pending	45Z pending	48	48C	48E pending	48D
-----	----	-----	-----	-----	-----	-----	-------------	-------------	----	-----	-------------	-----

Source of Funds

Information about the source of funds used to acquire a property applies only to the elective payment election and certain tax credit investments. Registrants that will make a transfer election should select "N/A."

Figure 38: Source of Funds

What source of funds was used to acquire the property? *

Check all that apply. For more information, [refer to instructions](#) ↗

General (unrestricted) funds
 Restricted grant funds
 Forgivable loan
 N/A (Transfer election only)

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

When a tax credit investment property is acquired with restricted grant funds or a forgivable loan, use of those funds to acquire the property may affect how the elective payment election amount is computed. See [Elective Pay and Transferability Frequently Asked Questions: Elective Pay](#), FAQ #41.

For purposes of the elective payment election, "restricted grant funds" refers to a grant for the specific purpose of purchasing, constructing, reconstructing, erecting, or otherwise acquiring an investment credit property. In general, grant funds will be restricted if the donor, in writing, imposes a restriction on the use of such funds specifically for the purpose of purchasing, constructing, reconstructing, erecting, or otherwise acquiring an investment credit property.

Applicable credits include the following sections which are not shaded:

30C	45	45Q	45U	45V	45W	45X	45Y pending	45Z pending	48	48C	48E pending	48D
-----	----	-----	-----	-----	-----	-----	----------------	----------------	----	-----	----------------	-----

Additional Information

Every credit includes an unformatted "Additional Information" text field. This field allows collection of any additional information the registrant may wish to provide to identify a specific property or facility, or that the IRS may determine is needed between updates of the IRA/CHIPS Pre-Filing Registration tool. Currently, this field is optional. Some potential uses for this could include (for example):

- Longitude and latitude coordinates of a large solar or wind farm installation that doesn't have a street address at points other than the longitude and latitude provided for in the field shown in [Figure 36](#).
- A brief description of the registrant's credit-earning activities when the registrant is a newly formed entity with no filing history.

Supporting Documents

Every credit allows attachment of supporting documentation. The types of documents appropriate to each type of credit are described in the credit-specific information for each credit.

See "Bulk Upload," for instructions for adding supporting documentation when facility/property information is provided through a bulk upload template.

When facility/property information is added manually, supporting documentation is added as the last step in completing the information for a facility/property.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Figure 39: Supporting documents – manual entry (step 1)

1 Facility/Property

[ADD FACILITY/PROPERTY](#)

⊖ Facility/Property 1 Remove

Information		Edit
Location	1492 Tilden Road Chapel Hill, AZ 92847	
County	Orange	
GPS Coordinates	40.521398, -74.82017	
Subsidiary Name	Cattletown Inc	
Subsidiary EIN	123456789	
Date Construction Began	Oct, 1 2021	
Date Placed in Service	Oct, 23 2022	
Census Tract	1234.12	
Type of Fuel	Biodiesel Blend	
Source of Funds Used	Restricted grant funds	
Additional Information, if any	Lorem ipsum dolor sit	

Supporting Documents

You haven't added any documents to this facility/property

[Add/Edit Documents](#)

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Figure 40: Supporting documents – manual entry (step 2)

Add Supporting Documents to Facility/Property 1

(*) Indicates a required field

To apply for a registration number, provide one or more of the documents types listed below. Failure to do so may result in a delay.

Document Types

- Permits
- Life cycle assessment Department of Energy and IRS approval letter (utilization of captured CO₂ only)
- Engineer certification (enhanced oil recovery)
- Evidence of ownership

Instructions

Upload your supporting documentation below. Once you upload your document, you'll need to select a document type below. Make sure to press **SAVE** before leaving the page. Otherwise, any updates will be lost.

- Maximum number of files: 10
- File types allowed: .pdf, .jpg, .jpeg, .png, .ppt, .pptx, .doc, .docx, .xls, and .xlsx
- Maximum file size : 15MB/file
- PDF files must be 120 pages or less
- File name cannot contain: `!@#\$%^&*{}[];:"|,<>/?~

Drag and drop files here, or

SELECT FILES TO UPLOAD

The documentation to support pre-filing registration will vary by the type of credit. See the credit-specific information for each credit below for a description of the types of documents that will facilitate processing of the pre-filing registration.

Note: Supporting documents will usually be relatively short documents, such as permits, title documents, sales documents (showing the name of the registrant, date of purchase and identifying information such as serial numbers). Do not attach detailed project plans or contractual agreements. If detailed project plans or contractual agreements are the best support that the taxpayer is engaging in activities or making tax credit investments that qualify the registrant to claim a credit, the registrant should submit an extract of the document showing the name of the taxpayer, date of purchase and identifying information such as serial numbers, rather than the entire document.

If necessary, you will have an opportunity to augment supporting documentation.

Credit-Specific Information

Section 30C, Alternative Fuel Refueling Property

Section 30C provides for an investment tax credit for alternative fuel refueling property placed in service in a population census tract that is a low-income community for purposes of the New Markets Tax Credit (see section 45D) or in a population census tract that is not an urban area.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Census Tract

The IRA/CHIPS Pre-Filing Registration tool uses the 11-digit format for population census tract numbers without a decimal separator. See Instructions for Form 8911, Alternative Fuel Vehicle Refueling Property Credit for information about determining whether your facility/property is in a qualifying population census tract.

Fuel Type

The Instructions for Form 8911 include descriptions of the types of refueling properties that qualify for the section 30C credit.

Supporting Documents

The following is a non-exhaustive list of documents that may support the registration of a facility/property for the section 30C credit:

- A construction permit that clearly ties the facility/property to its physical location.
- Equipment Purchase documentation that shows the taxpayer as the buyer, identifies the seller, and specifically identifies the purchased property.
- A permit issued by a government authority with jurisdiction over operation of alternative fuel refueling properties in the community where the facility/property is located.

Section 45, Renewable Electricity Production Credit

Attestation

The investment in a facility or property that could generate a section 45 renewable electricity production credit may also qualify for a section 48, energy credit, which is an investment tax credit. However, a taxpayer cannot claim both credits with respect to the same facility or property. Therefore, the IRA/CHIPS Pre-Filing Registration tool requires an attestation that the taxpayer has not claimed a section 48 credit for this facility for any prior tax period.

Figure 41: Section 45: Attestation

Attestation
<input type="checkbox"/> I confirm that a section 48 credit will not be claimed for this facility/property for this taxable period or any prior taxable period. *

The registrant must be able to make the attestation shown in [Figure 41](#) to continue to the other entry fields for the section 45 credit.

Type of Facility/Property

Select the type of energy production facility/property from the drop-down menu shown in [Figure 42](#).

Figure 42: Type of facility/property (collapsed)

Facility/Property Information
Type of facility/property *
Select an option 

Figure 43: Type of Facility/Property (expanded)

The screenshot shows a dropdown menu titled "Type of Facility/Property *". The menu lists various energy sources: Closed-loop biomass (selected), Geothermal, Landfill gas, Marine and hydrokinetic, Municipal solid waste, Open-loop biomass, Qualified hydropower, Small irrigation power, Solar, Trash, and Wind. The "Closed-loop biomass" option is highlighted with a blue selection bar.

Facility/Property Information	
Type of Facility/Property *	<ul style="list-style-type: none">Select an option✓ Closed-loop biomassGeothermalLandfill gasMarine and hydrokineticMunicipal solid wasteOpen-loop biomassQualified hydropowerSmall irrigation powerSolarTrashWind

For information about the types of facilities/properties that may generate a section 45 credit, please refer to Form 8835, Renewable Electricity Production Credit, and instructions.

Supporting Documents

- Permits to operate from a utility (only if connected to the grid), if not connected to the grid electrical permits to operate from an authority having jurisdiction.
- A brief description of the facility/property signed by an executive-level representative of the taxpayer.
- Executive summary of an independent engineer or commissioning report.
- An executive summary, of the interconnection agreement with the applicable utility, signed by an executive-level representative of the taxpayer.
- A document, signed by an authorized representative of the supplier of materials used for manufacture of components with regard to domestic content of such materials.

Section 45Q, Carbon Oxide Sequestration

In addition to the common questions described above, a registrant intending to monetize a section 45Q, carbon oxide sequestration credit will need to provide the information described below.

Property Information

Figure 44: Sequestration Activities

The screenshot shows a list of sequestration activities with checkboxes. The first item, "Sequestration Activities *", is marked with a red asterisk. The checkboxes are for Geological storage, Enhanced oil recovery, Utilization of captured CO₂, and Direct air capture.

Facility/Property Information	
Sequestration Activities *	<ul style="list-style-type: none"><input type="checkbox"/> Geological storage<input type="checkbox"/> Enhanced oil recovery<input type="checkbox"/> Utilization of captured CO₂<input type="checkbox"/> Direct air capture

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Please refer to Instructions for Form 8933, Carbon Oxide Sequestration Credit, for information about sequestration activities.

Sequestration Point

Pre-file registration information for a section 45Q credit includes information about the ownership of the sequestration point.

If the registrant answers, "Yes," that the taxpayer owns the sequestration point, no other information is needed. However, if the answer is "No," that the taxpayer does not own the sequestration point, then additional fields (shown in [Figure 45](#)) will open to collect information about the owner of the sequestration point.

Figure 45: Sequestration Point

Sequestration Point

Do you operate the sequestration point? *

Yes

No

Operator Name *

Street Address *

Enter number, street, and room or suite no.

City *

State



ZIP Code *

Enter 5-digit ZIP Code

County *

Supporting Documents

- Approved lifecycle analysis (LCA), or summary, if the LCA is greater than 5 pages.
- Substantiation that the taxpayer will have use of the land where the sequestration facility is located, such as proof of land ownership or long term lease
- Substantiation of EPA permit application
- Proof of approval for geologic sequestration wells
- State and local government approvals or permits, including environmental approvals

Section 45U, Zero Emission Nuclear Power Production Credit

Note: Section 45U, Zero Emission Nuclear Power Production Credit applies to electricity produced and sold after December 31, 2023, in taxable years beginning after such date. Inflation Reduction Act of 2022, section 13105(c).

Caution: Do not register a facility/property for this credit for an annual accounting period beginning in 2023 even if electricity was produced in that annual accounting period after December 31, 2023.

No Credit-Specific Questions

The IRA/CHIPS Pre-Filing Registration tool does not include questions specific to this credit. An explanation of the information requested can be found above in the section on "Questions Common to Multiple Credits."

Supporting Documents

Provide a copy of the license or permit issued to the taxpayer by an appropriate government agency authorizing the registrant's operation of the Zero Emission Nuclear Power facility.

Section 45V, Production of Clean Hydrogen Credit

Type of Facility/Property

The facility/property information for the section 45V credit is an unformatted text field. Provide a brief description of the production facility.

Supporting Documents

The following is a list of supporting documentation the IRS expects a taxpayer earning this credit will naturally have or acquire:

- Operating permit
- Commissioning report

Section 45W, Commercial Clean Vehicles Credit

The section 45W credit for each vehicle is computed on a separate Schedule A (Form 8936), Clean Vehicle Credit Amount and reported on Form 8936, Clean Vehicle Credits. Therefore, each vehicle requires its own registration number. Understanding that some registrants may intend to monetize the credit for fleets of vehicles, the IRA/CHIPS Pre-Filing Registration tool includes the option to use a spreadsheet template to capture information for all vehicles and use a bulk upload process.

Use the bulk data upload template, which is formatted with drop down menus and other data-validation capabilities to ensure that the uploaded data will be complete and in the correct format.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Vehicle Information

The IRA/CHIPS Pre-Filing Registration tool asks for the Vehicle Identification Number and other credit-specific information about the vehicle that relates to qualification of the vehicle for the credit.

Note: To qualify for the section 45W credit, a vehicle that is classified as "mobile machinery" must be of the type that has a 17-alpha-numeric character vehicle identification number (VIN) assigned by the qualified manufacturer in accordance with requirements of Title 49, Code of Federal Regulations (CFR), Subtitle B, Chapter V, Part 565 and such VIN is reported by the qualified manufacturer as required in Revenue Procedure 2022-42 as amended by Revenue Procedure 2023-33.

Supporting Documents

- Certificate of title showing ownership of the vehicle/machinery (including a certificate of title indicating a lien held by a financial institution or other lender)
- Time of sale documents, including a bill of sale or similar purchase agreement.
- If registered for on-road use, a copy of a registration document issued by an appropriate government authority.

Section 45X, Advanced Manufacturing Production Credit

Attestation

Section 45X(c)(1)(B) excludes from the definition "eligible component," "any property which is produced at a facility if the basis of any property which is part of such facility is taken into account for purposes of the credit allowed under section 48C after the date of the enactment of this section." Therefore, pre-filing registration for a section 45X credit requires an attestation that a section 48C, Qualifying Advanced Energy Project Credit will not be claimed for this property/facility for the current or any prior taxable period.

Figure 46: Section 45X Attestation

Attestation

I confirm that a 48C Advanced Energy Project Credit will not be claimed for this facility/property for this taxable period or any prior taxable period.*

Eligible Components

The section 45X credit applies to production of eligible components, as that term is defined in section 45X and other guidance. A facility/property may produce more than one type of eligible component. Therefore, you can select as many eligible components listed under the Facility/Property Information as applicable. If you need to describe eligible components not specifically identified in the drop-down list, select "Other." A text box will open below the list where a description of the item(s) can be entered. See [Figure 47](#).

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Figure 47: Section 45X – Facility/Property Information

Facility/Property Information	
Type of eligible components produced and included under this registration number *	
Check all that apply	
<input type="checkbox"/>	Solar energy component
<input type="checkbox"/>	Solar torque tube and structural fastener component
<input type="checkbox"/>	Qualifying battery component
<input type="checkbox"/>	Electrode active components
<input type="checkbox"/>	Wind energy component
<input type="checkbox"/>	Applicable critical mineral
<input type="checkbox"/>	Inverter components
<input type="checkbox"/>	Related off-shore wind vessel
<input checked="" type="checkbox"/>	Other
Other *	
<input type="text"/>	

Election Under Section 45X(a)(3)(B)

Refer to the Instructions for Form 7207, Advance Manufacturing Production Credit for information about the circumstances under which a sale of eligible components to a related person can be treated as a sale to an unrelated person.

Figure 48: Section 45X(a)(3)(B) Election

45X(a)(3)(b) Election	
Do you intend to make an election for this Facility/Property under 45X(a)(3)(B)? *	
<input type="radio"/>	Yes
<input type="radio"/>	No

Supporting Documents

In general, supporting documents may include:

- Proof of ownership of the premises,
- Permits to operate the manufacturing facility or to produce certain eligible components.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

If the production tax credit relates to an offshore wind vessel, supporting documents should include the documents described below:

- Coast Guard Forms regarding the subject vessel, including:
 - CG 1261 – Builder’s Certification,
 - CG 1340 – Bill of Sale, or
 - CG 1258 – Application for Certificate of Documentation
- Official Vessel Number
- Hull Identification Number
- New Vessel or Retrofitted Vessel
 - Name of Manufacturer or Retrofitter
 - Name of Seller
 - Name of Buyer
 - Vessel Name

Section 45Y, Clean Electricity Production Credit

Reserved. Section 45Y applies to facilities placed in service after December 31, 2024.

Section 45Z, Clean Fuel Production Credit

Reserved. Section 45Z applies to transportation fuel produced after December 31, 2024.

Section 48, Energy Credit

Supporting Documents

In general, supporting documents would include brief documents such as:

- Proof of ownership of the facility/property with respect to which the credit is computed.
- Construction permit showing commencement of construction.
- Permits to operate from utility (only if connected to the grid, or if not connected to the grid electrical permits to operate from an authority having jurisdiction).

Do not attach contractual agreements. If the best support is a report on the planning or utilization of the tax credit property that includes an executive summary showing the ownership of the facility/property and bears the signature of the author of the report, attach the summary.

Section 48C, Qualifying Advanced Energy Project Credit

The control number issued by the Department of Energy is necessary and sufficient support for pre-filing registration for a section 48C credit. The lack of a valid control number issued by the Department of Energy cannot be remedied with alternative documentation.

Section 48E, Clean Electricity Investment Credit

Reserved. Section 48E applies to property placed in service after December 31, 2024.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Section 48D, Advanced Manufacturing Investment Credit

Attestation

To register the intention to make an elective payment election for the advanced manufacturing credit under section 48D, you must provide an attestation that the taxpayer is an “eligible taxpayer.” For purposes of section 48D, an eligible taxpayer is any taxpayer that (1) is not a foreign entity of concern (as defined in section 9901(6) of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021, as amended by section 103 of the CHIPS Act), and (2) has not made an applicable transaction (as defined in section 50(a)) during the taxable year. **Proposed regulations** section 1.48D-2(f) and (g) provide definitions. See Part IV of the proposed regulations for information about the extent to which a taxpayer can rely on the proposed regulations.

Placed in Service Date

Enter the date the facility was placed in service. If the registrant intends to elect payment for certain progress expenditures under IRC section 48D(b)(5), enter the date of the entity’s last progress expenditure made during the tax year.

Supporting Documents

In general, supporting documents would include the following:

- Permits to operate from authority having jurisdiction.
- EPA permit to operate (for a semiconductor manufacturer only)
- Evidence of ownership that contractually ties the qualifying property to the land and that geographic location. List relevant contracts and clauses

Your Registrations

Draft Registrations

While you build your registration submission, the "Your Registrations" page will appear as in **Figure 49**. You can save your work in process (see **Figure 11** – Navigation Buttons). Until you submit the registrant’s registrations for review, the "CONTINUE REGISTRATION" option will appear, and the Submission Status will show as "Draft." Until you submit the registrations for review, you will be able to return to any of credits or properties/facilities and make changes to the information you input.

Figure 49: Draft

Clean Energy / IRA/CHIPS Credits / Your Registrations

Your Registrations

2023 IRA/CHIPS Credit Registration

Submission Status	Facilities/Properties
Draft	21,103

Registration Information

Registration #	Credit	Facility/Property #	Identifier	Election Type	Facility/Property Status	Comments

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

On the "2023 IRA/CHIPS Credit Registration" page (before you submit your registrations for review), your registrations will appear as shown in **Figure 50**.

Figure 50: Pre-Submission

The screenshot shows the '2023 IRA/CHIPS Credit Registration' page. At the top, there's a navigation bar with the IRS logo, 'Clean Energy' tab, 'Business Name' dropdown, 'Profile' link, 'Help' link, and 'Logout' link. Below the navigation is a breadcrumb trail: 'Clean Energy / IRA/CHIPS Credits / 2023 IRA/CHIPS Credit Registration'. The main title is '2023 IRA/CHIPS Credit Registration'. A progress bar at the top indicates steps 1 through 5: 'General Info' (checkmark), 'Credit Selection' (checkmark), 'Facility/Property Info' (checkmark), 'Review & Submit' (step 4), and 'Confirmation' (step 5). The 'Review & Submit' section contains a sub-section titled 'General Information' with an 'Edit' link. The 'Attestation' section contains a checkbox statement: 'Under penalties of perjury, I declare that the information contained in this authorization is true, correct and complete to the best of my knowledge and belief.' Below the attestations are buttons for 'BACK', 'SUBMIT', and 'SAVE PROGRESS', along with a 'Cancel' link.

Submit for Review

When you have added all facilities/properties to the registration and uploaded supporting documents, you can click on "SUBMIT" to send your registrations for review.

In the case of any mismatch of information that was submitted with the information in our records, you may receive a message similar to the message shown in **Figure 51**. If you receive this error, please check the information in your submissions, especially EINs for subsidiaries if the registrant is the parent of a consolidated group. After confirming the information or making any necessary revisions, select "SUBMIT" again.

Figure 51: Systemic check error

The screenshot shows the same registration page as Figure 50, but with an error message. The progress bar shows steps 1 through 5: 'General Info' (checkmark), 'Credit Selection' (checkmark), 'Facility/Property Info' (checkmark), 'Review & Submit' (step 4), and 'Confirmation' (step 5). A red vertical bar on the left contains an exclamation mark icon and the word 'Error'. Below it, a pink box displays the error message: 'There was an error with your registration. Please review the details below for accuracy. Use the edit link to return to the page that needs edits and then resubmit.'

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

When your submission is complete, you will see a green "Success" banner and a "Confirmation" message. See [Figure 52](#).

Figure 52: Successful Submission

 **Success**

We received your 2023 IRA/CHIPS Credit Registration.

[Return to IRA/CHIPS Home](#)

Confirmation

What's next?

Check Your Registration Status

[View your registrations](#) at least monthly to check current status, make changes, provide requested information and get your registration numbers. Registration details can only be found under **Your Registrations**.

Respond to Requests for Information Within 60 Days

We process registrations in the order received. If necessary, we will initiate a request for more information. You'll have 60 days to respond to the request before we stop action on your registration. If you resubmit your registration after the 60-day period, your registration will go to the back of the line.

Get Your Registration Numbers

If approved, you'll receive your registration numbers to use when you file your return.

Sign up for Notices About Registration Status Changes

[Manage email notifications](#) about your registration status.

- If you opt in, we'll send you an email notice to sign in to your Clean Energy Business Account when the status of your registration changes, or if you need to provide more information
- If you chose not to receive email notices, return at least monthly to check for status updates and requests for information. We will not send any other form of communication

The IRA/CHIPS Credit Registration home page will show your registrations as "SUBMITTED."

Lock-Out For Revisions During Review

As soon as your registrations are successfully submitted, the tool will lock-out your ability to make any changes to your registrations. As described below, you can (and should) monitor the status of the registrations while they are under review.

Monitor the Status of Your Registrations

After you submit a registration package, you can monitor its status in the "Your Registrations" site.

If you opt to receive email notifications you will receive an email each time the Submission Status changes.

Email notices are sent automatically. A single notification is sent for each change in Submission Status. The system will not issue reminder notifications. In addition, you will not receive paper correspondence from the IRS about any changes in Submission Status.

You are not required to opt to receive email notifications. However, you are responsible to know the status of the registrations.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

The IRS recommends that after submitting the registrations for review, you visit Your Registrations weekly while the IRS and taxpayers gain experience with this new technology.

Figure 53: Submitted (Home page)

The screenshot shows the home page of the IRA/CHIPS Pre-Filing Registration Tool. At the top, there's a navigation bar with the IRS logo and a "MENU" link. Below the navigation, the page title is "IRA/CHIPS Credits". A breadcrumb trail indicates the user is at "Clean Energy / IRA/CHIPS Credits". The main content area has a heading "2023 IRA/CHIPS Credit Registration" and a "SUBMITTED" button, which is circled in red. Below this, a message says "You submitted your registration. Until we return your submission, you can't edit, add, or delete a facility/property. Here's what to do next:" followed by a bulleted list of steps. To the right, there's a section titled "Your Registrations" with a list of three items and a "View your registrations and status updates" link. At the bottom left, there's a section titled "Email Notifications" with a message about opting in for notifications and a "Manage email notifications" link.

2023 IRA/CHIPS Credit Registration

SUBMITTED

You submitted your registration. Until we return your submission, you can't edit, add, or delete a facility/property. Here's what to do next:

- Review all emails notifying you of a change in registration status, then promptly return to this page
- View updates under **Your Registrations**
- Respond by the due date, or you'll need to resubmit your registration and we'll treat it as a new submission
- Return weekly to check for status updates, especially if you opted out of email notifications

Provided you respond by the due date, your registrations will remain with the same reviewer until a decision is made.

Your Registrations

- View registrations
- See each registration number by facility/property
- Get account status updates

[View your registrations and status updates](#)

Email Notifications

Receive notification when there is a status change to your registration. You must opt in to receive notification. If you choose not to opt in, you should return at least weekly to check for status updates.

[Manage email notifications](#)

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Submission Status

The key sections and subsections on "Your Registrations" are:

- Status Banner
- Submission Status (top of the page)
- Comments (if any)
- Registration Information.
 - Registration Numbers
 - Summary of Credit and Facility/Property Identification
 - Election Type
 - Facility/Property Status
 - Comments

Awaiting Assignment

When you first submit the registrations, Submission Status will appear as "Awaiting Assignment." The General Comments area will have no information. Registration Information will show a summary of registrations requested. Each registration number will show as "Pending," and the Facility/Property Status will also show as "Pending."

Figure 54: Awaiting Assignment

Clean Energy / IRA/CHIPS Credits / Your Registrations

Your Registrations

i Registration Submitted

Until we return your submission, you can't edit, add or delete a facility/property.

Submission status will update to reflect the following changes:

- Awaiting Assignment
- Under Review
- Returned - Open
- Returned - Closed

When we return a submission, it'll include the issued registration numbers. If you update your facility or property, then the previously issued registration numbers may be subject to change after review. For those not issued, view comments. [Refer to instructions](#)

2023 IRA/CHIPS Credit Registration

VIEW SUBMISSION

Submission Status	Facilities/Properties	Date Submitted
Awaiting Assignment	13	Jan 15, 2023

Registration Information

13 Facilities/Properties

Registration #	Credit	Facility/Property #	Identifier	Election Type	Facility/Property Status
Pending	30C - Alternative Fuel Refueling Property	Facility/Property 1	12345 SW Street, Scranton, PA 22222	Elective Payment	Pending

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Under Review

When the registration is assigned to a reviewer, the Submission Status will change to "Under Review." Registration Information will show a summary of registrations requested. Each registration number will show as "Pending," and the Facility/Property Status will now show as "Submitted." The registration submission remains locked for changes.

Figure 55: Under Review

The screenshot shows the 'Your Registrations' page. At the top, there's a breadcrumb navigation: Clean Energy / IRA/CHIPS Credits / Your Registrations. Below it, a large section header says 'Your Registrations'. A prominent callout box on the left says 'Registration Submitted' with a note: 'Until we return your submission, you can't edit, add or delete a facility/property.' It also lists status changes: Awaiting Assignment, Under Review, Returned - Open, and Returned - Closed. A note states: 'When we return a submission, it'll include the issued registration numbers. If you update your facility or property, then the previously issued registration numbers may be subject to change after review.' A blue button at the bottom right of this box says 'VIEW SUBMISSION'.

2023 IRA/CHIPS Credit Registration VIEW SUBMISSION

Submission Status	Facilities/Properties	Date Submitted
Under Review	12	Jan 15, 2023

Registration Information

12 Facilities/Properties

Registration #	Credit	Facility/Property #	Identifier	Election Type	Facility/Property Status
Pending	30C - Alternative Fuel Refueling Property	Facility/Property 1	121 E Street, Boulder, CO 12345	Elective Payment	Submitted

Returned

When review is complete, the Submission Status will appear either as

- "Returned – Open," or
- "Returned – Closed"

The banner text at the top of the Your Registrations page will provide additional information.

Returned – Closed

Submission Status, "Returned – Closed" can appear under either of the following circumstances:

1. Review of the registration is complete, and each registration number requested has been issued. Registration Information will display the issued registration numbers in the column, "Registration #." "Facility/Property Status" will show as "Issued" and no reviewer comments will be provided. See [Figure 56](#)

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

Figure 56: Returned Closed

The screenshot shows a web page titled "Your Registrations". At the top left, there is a breadcrumb navigation: "Clean Energy" / "IRA/CHIPS Credits" / "Your Registrations". Below the title, a banner states "Review Complete" with the subtext "View registration numbers issued below. Your case is now closed." It includes a "Please note:" section with three bullet points: "Registration numbers are unique, linked to a specific facility/property and valid for the registration tax year", "You may add, edit or delete any facility/property. Changes will create a new submission and be processed in the order received", and "If you update your facility or property, then the previously issued registration numbers may be subject to change after review".

2023 IRA/CHIPS Credit Registration

Submission Status: Returned - Closed

Facilities/Properties: 2

Date Submitted: Jan 15, 2023

AMEND REGISTRATION | **VIEW SUBMISSION**

Registration Information

2 Facilities/Properties

Registration #	Credit	Facility/Property #	Identifier	Election Type	Facility/Property Status	Comments
TC0012300006	45Q - Carbon Oxide Sequestration	Facility/Property 1	321 W Lane, Las Vegas, NV 99999	Transfer	Issued	N/A
TF0012300001	45W - Qualified Commercial Clean Vehicles	Facility/Property 1	123556789ABCDEF	Transfer	Issued	N/A

A banner will appear at the top of the page that explains the status of the registration submission. The registrations can now be amended.

2. Review of the registration submission is complete, fewer than all registration numbers requested were issued, and no additional information was provided within 35 days of the date provided in the reviewer comments. See [Figure 57](#).

Any registration numbers issued will be shown in the "Registration #" column. Registration numbers not issued will show as "Pending." A "View Comments" link will describe issues identified by the reviewer that precluded issuance of a registration number.

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Figure 57: Returned Closed – Response Period Expired

Clean Energy / IRA/CHIPS Credits / Your Registrations

Your Registrations

i Submission Closed

Comment response period expired. Your case is now closed. 

You may still respond to comments by amending your registration, but it will create a new submission and be processed in the order received

For issued registration numbers view below

Please note:

- Registration numbers are unique, linked to a specific facility/property and valid for the registration tax year
- You may add, edit or delete any facility/property. Changes will create a new submission and be processed in the order received
- If you update your facility or property, then the previously issued registration numbers may be subject to change after review

2023 IRA/CHIPS Credit Registration

[AMEND REGISTRATION](#)[VIEW SUBMISSION](#)

Submission Status	Facilities/Properties	Date Submitted
Returned - Closed	2	Jan 15, 2023

Registration Information

2 Facilities/Properties

Registration #	Credit	Facility/Property #	Identifier	Election Type	Facility/Property Status	Comments
PC0012300006	45Q - Carbon Oxide Sequestration	Facility/Property 1	321 W Lane, Las Vegas, NV 99999	Transfer	Issued	N/A
Pending	45W - Qualified Commercial Clean Vehicles	Facility/Property 1	123556789ABCDEF	Transfer	Pending	View Comments

You may still respond to reviewer comments; however, the response will be treated as a new submission and worked in the order it was received.

When the Submission Status is "Returned – Closed," any change submitted will be a new submission. Upon submission of the change, Submission Status will revert to "Awaiting Assignment," to signify that a new submission has been started.

Returned – Open

Submission Status, "Returned – Open" appears when fewer than all (or no) registration numbers requested were issued, and you have 35 days from the date the submission was returned to provide additional information or correct errors that were the basis for non-issuance of one or more registration numbers.

If no registration numbers were issued and the reason for non-issuance relates to an entity-level issue that prevents the registrant from qualifying for any elective payment or transfer election, information will be provided in the comments area below Submission Status. When some, but not all registration numbers are issued, and the basis for non-issuance relates to the credit or a specific facility/property, the reviewer's comment will be associated with the facility/property. Under Registration Information click on the hyperlink labeled, "View Comments" to see an explanation for why a specific registration number was not issued.

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

If you respond within 35 days from when the registration was returned, the submission of the response will return the Submission Status to "Under Review," which signifies that the submission retained its place in line for review. Selecting "Submit" will again lock the registrations and return Submission Status to "Under Review." Therefore, you should submit responses only after every comment has been addressed.

Figure 58: Returned – Open

Clean Energy / IRA/CHIPS Credits / Your Registrations

Your Registrations

Action needed

Some registration numbers NOT issued

- View Comments below
- Respond to comments by amending your registration by the date shown to keep open. **Submission will close if you don't respond by date shown**
- If you add information and resubmit after the date shown, it will create a new submission and be processed in the order received

For issued registration numbers view below

Please note:

- Registration numbers are unique, linked to a specific facility/property and valid for the registration tax year
- You may add, edit or delete any facility/property. Changes will create a new submission and be processed in the order received
- If you update your facility or property, then the previously issued registration numbers may be subject to change after review

2023 IRA/CHIPS Credit Registration

Submission Status	Facilities/Properties	Date Submitted
Returned - Open	13	Jan 15, 2023

Latest Comments About Your Submission

Ronald McDonald | Jan 30, 2023

We reviewed your registration package and identified that several of the facilities/properties that you included in your submission require additional supporting documentation for our review. Please review the comments for each corresponding facility/property and provide the requested documentation in your amended submission.

Registration Information

13 Facilities/Properties

Registration #	Credit	Facility/Property #	Identifier	Election Type	Facility/Property Status	Comments
PA0012300001	30C - Alternative Fuel Refueling Property	Facility/Property 1	121 E Street, Boulder, CO 12345	Elective Payment	Issued	N/A
Pending	30C - Alternative Fuel Refueling Property	Facility/Property 2	122 E Street, Boulder, CO 12345	Elective Payment	Not Issued	View Comments
PA0032300001	30C - Alternative Fuel Refueling Property	Facility/Property 3	124 E Street, Boulder, CO 12345	Elective Payment	Issued	N/A
Pending	30C - Alternative Fuel Refueling Property	Facility/Property 4	124 E Street, Boulder, CO 12345	Elective Payment	Not Issued	View Comments

Note: At this time, the review status of a facility/property will not be indicated on the roster of facilities/properties. You will need to note which facilities/properties require a response before you return to edit those registrations.

Registration Numbers

Each registration number is unique and has been assigned to a specific

- Election type,
- Credit,
- Facility/Property
- Tax period of the election
- Owner of the facility/property.

Any changes to the information provided in the registration affecting any of these elements of the registration number will necessitate an amendment to the registration. See "Amendments."

For example, if you indicated the registrant's intention to make an elective payment for a section 45Q credit and later decide to transfer it, you must amend the registration. The elective payment registration number cannot be used to make a transfer election on the registrant's tax return.

Similarly, if the registrant initially elects to monetize an investment tax credit (that could also be taken as a production tax credit), and later decides to claim the production tax credit, you must amend the registration. The registration number for the investment tax credit cannot be used for the corresponding production credit.

See the instructions and forms for the applicable source credit forms (see [Table 2](#)) and Form 3800 to learn where registration numbers must be included on the registrant's return (and associated forms).

If the taxpayer chooses a transfer election, the taxpayer must provide the registration number associated with the property/facility and credit to be transferred to the transferee who purchased the credit.

Before the registrant files the tax return on which it will make an elective payment or transfer election, you must return to the IRA/CHIPS Pre-Filing Registration tool to view and copy the registration numbers.

Amendments

One Registration Per Annual Accounting Period

The registrant can have only one registration each annual accounting period. The registration package can be amended in various ways, but it remains the one registration package for the annual accounting period.

Amendments Allowed for Registrations Returned After Review

As noted above, a registration submitted for review cannot be changed until it is returned with registration numbers or comments that explain why registration numbers were not issued. Once the registration submission is returned, you can revise the registration.

When to Amend

The following are situations currently envisioned as requiring amendment to a registration:

Addition of a Facility/Property

Serial Submissions

The registrant can submit registrations for review in series. For example, if early in the registrant's accounting period you know that the registrant will need registration numbers for tax credit investments placed in service early in the year or the registrant will undertake production tax credit projects, you can submit those facilities/properties for registration as soon as you have the information needed to submit

IRA/CHIPS Pre-Filing Registration Tool User Guide and Instructions

the registration. If the registrant later adds more tax credit investments or undertakes new production activities that need a separate registration number, you can submit those new facilities/properties later in the year.

The initial submission will create the registration for that accounting period. Each subsequent submission will amend the initial submission.

Note: The bulk upload process for data entry (see Bulk upload, earlier) is available only for the initial submission. At this time, facility/property amendments or additions after the initial submission must be input manually. This is to protect information and to avoid inadvertent deletion or revisions after the initial submission.

Change of Election

As noted above, registration numbers are unique and reflect the type of election, the annual accounting period in which the election will be made, the specific credit and facility/property. If the taxpayer can make either election (elective pay or transfer), the registrant could decide to change the election type after obtaining a particular type of registration number. In that case, you must amend the registration to:

- Cancel the initial registration type, and
- Obtain a registration number for the other type of election.

Registration for the different election type on an amended submission should include the originally issued registration number in the "Additional information" field.

Addition of a Subsidiary to a Consolidated Group of Corporations

If the registrant is the parent corporation of a consolidated group, and it acquires a subsidiary that has IRA Clean Energy credits or a CHIPS credit that will be monetized with an elective payment or transfer election on the registrant's consolidated return, each facility/property owned by the subsidiary must be added to the parent corporation's registration submission. Even if the subsidiary previously registered to monetize the credits (either on its own or as a subsidiary in another consolidated group), a change to the tax return on which the elective payment or transfer election will be made means that the registration must be amended to add each facility/property owned by the subsidiary that will be included on the annual tax return of the parent corporation.

Failure to add each facility/property owned by a subsidiary to the parent corporation's registrations will cause any attempted elective payment or transfer election to become ineffective, even if that subsidiary's facilities/properties were previously registered. The registration numbers must be associated with the EIN of the return on which the election will be made.

Note: If the facility/property owned by the subsidiary already has a registration number, that information should be provided in the "Additional information" field of the registration submitted by the new parent corporation. So long as information about the facility/property is consistent with information provided in connection with the earlier registration, IRS review and reissuance of a registration number for that facility/property may be streamlined.

Removal of a Facility/Property

A registrant may have reason to remove a facility/property from its registrations, if, for example, there is a sale or disposition of any facility/property. In that case, the registrant should provide the registration number to the new owner and amend the registration to remove the facility/property from "Your Registrations." The new owner will need to submit their own registration package. However, knowing that the facility/property underwent a prior review may facilitate IRS review if the facility/property is registered by the new owner.

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Note: A new owner cannot use the registration number issued to another registrant. Providing the deleted registration number as additional information for their own submission serves simply to inform the IRS that the facility/property was previously reviewed and a registration number was issued.

Change of Facility/Property Information

If circumstances change such that a response previously provided in the IRA/CHIPS Pre-Filing Registration tool would change, you should return to the IRA/CHIPS Pre-Filing Registration tool as soon as practicable to update the information in the registration and submit it for review. If the change means that the taxpayer will no longer qualify to monetize the credit in the manner previously indicated, the registration number will be removed. A comment will be attached to the registration explaining the change. If the change does not affect qualification to monetize the credit, the registration will be returned as a closed case and the registration number will remain in effect.

Appendix A: General Business Credit Resources

[Credits and Deductions Under the Inflation Reduction Act of 2022.](#) This is the main IRS site for news and information on clean energy incentives under the Inflation Reduction Act of 2022.

[Business Tax Credits.](#) This site includes a continuously updated list with hyperlinks to source credit forms and instructions.

For the CHIPS Credit, see Form 3468, Investment Credit, and instructions (accessible from the Business Tax Credits page above).

Appendix B: IRA/CHIPS Elective Payment and Transfer Resources

Laws and Regulations

- [Inflation Reduction Act of 2022.](#) See Subtitle D, Energy Security.
- [Chips and Science Act of 2022.](#) See Section 107.
- [Federal Register: Section 6417 Elective Payment of Applicable Credits](#)
- [Federal Register: Section 6418 Transfer of Certain Credits](#)
- [Federal Register: Elective Payment of Advanced Manufacturing Investment Credit](#)
- [Federal Register: Pre-Filing Registration Requirements for Certain Tax Credit Elections](#)

Publications

- [Publication 5724-B, Credit for Commercial Clean Vehicles](#)
- [Publication 5724-I, Clean Vehicle Credits Toolkit](#)
- [Publication 5817, Elective Pay Overview](#)
- [Publication 5817-A, Elective Pay for Rural Electric Cooperatives](#)
- [Publication 5817-B, Elective Pay for U.S. Territorial Governments](#)
- [Publication 5817-C, Elective Pay for Alaska Native Corporations](#)
- [Publication 5817-D, Elective Pay for Tax-Exempt Organizations](#)
- [Publication 5817-E, Elective Pay for State and Local Governments](#)
- [Publication 5817-F, Elective Pay for Indian Tribal Governments](#)
- [Publication 5817-G, Clean Energy Tax Incentives: Elective Pay-Eligible Tax Credits](#)

Frequently Asked Questions

- [Frequently asked questions for energy communities](#)
- [Frequently asked questions about elective pay and transferability](#)
- [Frequently asked questions about the New, Previously-Owned and Qualified Commercial Clean Vehicles Credit](#)

Forms

See [Appendix A – General Business Credit Resources](#), earlier.

Appendix C: Worksheets

The early release of the IRA/CHIPS Pre-Filing Registration tool does not support downloading and printing of a PDF working copy of its data fields. The table below shows the data collection fields for the General Information portion of the IRA/CHIPS Pre-Filing Registration tool, with space for notes.

General Information Screens

IRA/CHIPS Pre-Filing Registration Tool Data Inputs Worksheet

General information (page 1 of 4): Registrant information		
Data field	Meaning	Response format and notes
Tax period of the election	Month and year when the tax year for which the election will be made ends	Month: MM _____ Year: YYYY _____
Employer Identification	EIN issued to the taxpayer submitting the registration	NNNNNNNNN _____
Name associated with EIN	Name as it appears on your annual or periodic tax or information return(s)	_____
Parent of a consolidated group?	Identifies the registrant as the parent of a consolidated group of corporations.	Yes or No
Registrant type	Determines which registration options are appropriate for the registrant.	Must select 1 (but only 1) type. See instructions for the appropriate choice when more than one description could apply.

General information (page 2 of 4): Registrant address		
Data field	Meaning	Response format and notes
Registrant address – type of address	Opens formatted fields appropriate for a domestic or a foreign address	Choose "Domestic" or "Foreign" Street: _____ City: _____ State/Province: _____ Country: _____ Postal Code: _____

General information (page 3 of 4): Banking Information		
Data field	Meaning	Response format and notes
Account number	Registrant is asked to provide information about any bank account in its name	The 8 to 17 digit number for your bank account
Confirm account number		
Routing number		The 9 digit number that identifies the financial institution where you have your account
Confirm routing number		

General information (page 4 of 4): Returns Filed		
Data field	Meaning	Response format and notes
Checkboxes indicating the returns the registrant has filed in the last two years	The registrant is expected to know what returns it has filed within the last 2 years.	Select all that apply. Appendix D provides a list of the forms included in each category. If answer is "None," registrant should explain why it has no filing requirements at all.

Appendix D: Types of Returns

I. Form 94X series includes:

- i. Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return;
- ii. Form 941, Employer's Quarterly Federal Tax Return;
- iii. Form 941-SS, Employer's Quarterly Federal Tax Return (American Samoa);
- iv. Form 941-X, Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund;
- v. Form 943, Employer's Annual Tax Return for Agricultural Employees;
- vi. Form 943-X, Adjusted Employer's annual Federal Tax Return for Agricultural Employees or Claim for Refund;
- vii. Form 944, Employer's Annual Federal Tax Return;
- viii. Form 945, Annual Return of Withhold Federal Income Tax;
- ix. Form 945-X, Adjusted Annual Return of Withhold Federal Income Tax or Claim for Refund.

II. Form 1065 includes:

- i. Form 1065, U.S. Return of Partnership Income and
- ii. Form 1065-X, Amended Return or Administrative Adjustment Request.

III. Form 1120 series includes:

- i. Form 1120, U.S. Corporation Income Tax Return;
- ii. Form 1120-S, U.S. Income Tax Return for an S Corporation;
- iii. Form 1120-X, Amended U.S. Corporation Income Tax Return;
- iv. Form 1120-C, U.S. Income Tax Return for Cooperative Associations;
- v. Form 1120-F, U.S. Income Tax Return of a Foreign Corporation;
- vi. Form 1120-L, U.S. Life Insurance Company Income Tax Return;
- vii. Form 1120-IC DISC, Interest Charge Domestic International Sales – Corporation Return;
- viii. Form 1120-PC, U.S. Property and Casualty insurance Company Income Tax Return;
- ix. Form 1120 REIT, U.S. Income Tax Return for Real Estate Investment Trusts;
- x. Form 1120-RIC, U.S. Income Tax Return For Regulated Investment Companies;
- xi. Form 1120-H, U.S. income Tax Return for Homeowners Associations;
- xii. Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons;
- xiii. Form 1120-SF, U.S. income Tax Return for Settlement 468B);
- xiv. Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations.

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IV. Form 990 series includes:

- i. Form 990 Return of Organization Exempt From Income Tax
- ii. Form 990-BL Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Person
- iii. Form 990-EZ Short Form Return of Organization Exempt From Income Tax
- iv. Form 990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- v. Form 990-PF Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
- vi. Form 990-T Exempt Organization Business Income Tax Return

V. Form 8038 series includes:

- i. Form 8038 Information Return for Tax-Exempt Private Activity Bond Issues
- ii. Form 8038-B Information Return for Build America Bonds and Recovery Zone Economic Development Bonds
- iii. Form 8038-CP Return for Credit Payments to Issuers of Qualified Bonds
- iv. Form 8038-G Information Return for Government Purpose Tax-Exempt Bond Issues
- v. Form 8038-GC Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales
- vi. Form 8038-R Request for Recovery of Overpayment Under Arbitrage Rebate Provisions
- vii. Form 8038-T Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate Form 8038-TC Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill.

VI. Form 1040 series includes:

- i. Form 1040, U.S. Individual income Tax Return (and all applicable schedules)
- ii. Form 1040-NR, U.S. Nonresident Alien Income Tax Return
- iii. Form 1040-PR, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)
- iv. Form 1040-C, U.S. Departing Alien Income Tax Return
- v. Form 1040-SR U.S. Income Tax Return for Seniors
- vi. Form 1040-X. Amended U.S. Individual Income Tax Return
- vii. Form 1040-SS U.S. Self-Employment Tax Return (Including the Refundable Child Tax Credit for Bona Fide Residents of Puerto Rico) U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico

VII. Form 1041 series includes:

- i. Form 1041 U.S. Income Tax Return for Estates and Trusts
- ii. Form 1041-N U.S. Income Tax Return for Electing Alaska Native Settlement
- iii. Form 1041-QFT U.S. Income Tax Return for Qualified Funeral Trusts

