Instructions for Filing Form 3800 for Certain 2023 Short Tax Years

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Introduction

If your 2023 tax return form is not available at the time you are required to file a return for a short tax year that begins in 2023 and ends before December 31, 2023, you must file that 2023 return using the 2022 tax return form and make all necessary modifications, taking into account all tax law changes effective for tax years beginning after 2022. These supplemental instructions explain how to

- Complete a separate Part III of Form 3800, notated as “IRA22DPE,” to elect to treat certain business credits reported and earned on Form 3468, Form 8911, Form 8835, Form 8933, and Form 7207 as a tax payment under Section 6417;
- Complete a separate Part III of Form 3800, notated as “IRA22TRE,” to elect to transfer or sell certain business credits (or any portion specified in the election) reported and earned on Form 3468, Form 8911, Form 8835, Form 8933, and Form 7207 under Section 6418; and
- Complete a separate Part III of Form 3800 Part III, notated as “Transferee Credits,” to take into account certain business credits (or portion of) acquired from an unrelated transferor in its first tax year ending with, or after, the tax year of the unrelated transferor or eligible taxpayer who earned the credit.

See IRS.gov/Form3800 and the pages for Forms 3468, 8911, 8835, 8933, or 7207 for similar instructions for filing those forms with Form 3800 using these instructions.

Elective or Deemed Payment of Applicable Credits under Section 6417.

An applicable entity as defined under section 6417(d)(1)(A) (generally, a tax-exempt entity) can elect to treat earned “applicable credits” as payments against the tax imposed by subtitle A for its short tax year beginning and ending in 2023. The credit is equal to the lesser of the amount of such credit or unused credit with respect to a facility or property or production for which the election is made. Complete a separate Part III of Form 3800 notated as “IRA22DPE” to make the election. You must also attach any additional information for each of the appropriate lines. See instructions below.
Applicable credits include the following.

- Section 45X, advanced manufacturing production credit earned and reported on Form 7207, lines 1a-1e, 2a-2f, 3a-3b, 4a-4e, 5a, 6a-6c and 7a;
- Section 45V, clean hydrogen production credit earned and reported on Form 8835, lines 6 and 8;
- Section 30C(d)(1), alternative fuel vehicle refueling property credit, earned and reported on Form 8911, lines 4b, 4c, 5a, 5b and 6;
- Section 45Q, carbon oxide sequestration credit, with respect to new equipment earned and reported on Form 8933, lines 4a-c, 5a-c, 6a-c, 7a-c, 8a-c, 9a-c
- Section 48, energy investment credit earned and reported on Form 3468, lines 12a–12c, 12e, 12f, 12h, 12i, 12k, 12l, 12q, 12r, 12t, 12u, 12w, 12y, 12z, and 12bb–12hh.
- Section 45, renewable electricity production credit earned and reported on Form 8835, 8835, lines 1-16.

Taxpayers not described in Section 6417(d)(1)(A), including partnerships and an S corporations, under section 6417(c) may elect to be treated as applicable entities under section 6417, but only with respect to the following credits.

- Section 45V(a), clean hydrogen production credit under section 6417(d)(1)(B);
- Section 45Q(a), carbon oxide sequestration credit attributable to carbon capture equipment, which is originally placed in service after December 31, 2022, under section 6417(d)(1)(C);
- Section 45X(a), advanced manufacturing production credit under section 6417(d)(1)(D).

See the latest instructions for each of the source credit forms.

**Transfer of Eligible Credits under Section 6418**

An “eligible taxpayer,” defined as any entity not described in section 6417(d)(1)(A), including a partnership or S corporation under section 6418(c), may elect to transfer or sell all of its eligible credits (or portion of) with respect to a facility or property for which the election is made to an unrelated “transferee taxpayer” for its short tax year beginning and ending in 2023. To make the transfer election, complete a separate Part III of Form 3800, notated as “IRA22TRE.” You must also attach any additional information for each of the appropriate lines. See instructions below.

Eligible credits include:

- Section 45X advanced manufacturing production credit, earned and reported on Form 7207, Lines 1a-1e, 2a-2f, 3a, 3b, 5a, 4a-4e, 6a-6c, and 7a
- Section 45V clean hydrogen production credit, earned and reported on Form 8835, Lines 6 and 8;
• Section 30C(d)(1) alternative fuel vehicle refueling property credit, earned and reported on Form 8911, Lines 4b, 4c, 5a, 5b and 6;
• Section 45Q carbon oxide sequestration credit with respect to new and existing equipment, earned and reported on Form 8933, Lines 1c, 2c, 3c, 4c, 5c, 6c, 7c, 8c, 9c, and 13f;
• Section 48 energy investment credit, earned and reported on Form 3468, Lines 12a–12c, 12e, 12f, 12h, 12i, 12k, 12l, 12q, 12r, 12u, 12w, 12y, 12z, and 12bb–Line 12hh;
• Section 45 renewable electricity production credit for new and existing facilities or properties, earned and reported on Form 8835, Lines 1-16.

Transferee Taxpayer Credits
A transferee taxpayer, including a partnership or an S corporation, which acquires an eligible credit (or portion of) with respect to a facility or property from an unrelated eligible taxpayer may take into account such credits in its first tax year ending with, or after, the tax year of the eligible taxpayer who otherwise earned and reported the credit on the appropriate source credit form. The transferee taxpayer (and not the eligible taxpayer) is treated as the taxpayer with respect to such credit (or such portion thereof).

Complete a separate Part III of Form 3800, notated as “Transferee Credits.” You must also attach any additional information for each of the appropriate lines. See instructions below.

Advanced Manufacturing Investment Credit
See the latest instructions for Form 3468, Part II, Line 7 and 10 to report and earn section 48D credit and elect payment with respect to an advanced manufacturing facility under section 48D(d) election for your 2023 short tax year.

Part III of Form 3800, General Business Credits or Eligible Small Business Credits
Electing Payment Under Section 6417 on Part III of Form 3800, Notated as “IRA22DPE”

NOTE: Do not check a box on this Part III of Form 3800, notated as “IRA22DPE.”

Complete and attach to your return a separate Part III of Form 3800, notated as “IRA22DPE.” Enter the aggregate elective payment amount in column (c) of Lines 1b, 1f, 1s, 1x, 4a and 4e (as applicable). You must also attach a statement to your return with the required information for each of the appropriate lines. The attached information statement should be notated as “IRA22DPE,” followed by the appropriate line number on Part III of Form 3800.

If you have taxable income or “unrelated business taxable income” (as defined in section 512) in connection with the facility or property for which the election is made,
you must first consider whether your current year applicable business credit may be allowed against the tax imposed on your taxable income subject to the ordering and limitations rules under section 38. Your elective payment amount entered on the appropriate line is the lesser of (a) the amount of current year credit, or (b) any unused credit amount. The term “unused credit amount” means any amount not allowed as a business credit against the tax or any amount you can't use because of the tax liability limit (Part II, line 38, is less than the sum of Part I, line 6, and Part II, lines 25 and 36). See Credit Ordering Rule, earlier.

**Line 2 of Part III of Form 3800**  
Add lines 1b, 1f, 1s, and 1x (if any) and enter amount. Do not report this amount on the appropriate line of Part I.

**Line 5 of Part III of Form 3800**  
Add lines 4a and 4e (if any) and enter the amount. Do not report this amount on appropriate line of Part II.

**Line 6 of Part III of Form 3800**  
Add lines 2 and 5 and enter the amount. Report this amount on appropriate line of your return.

Use the table below to see what line on your tax return to report your elective payment for applicable credits. Such applicable credits are reduced to zero and are otherwise deemed allowed to you for the short fiscal tax year. On the dotted line next to the line on the tax return write “IRA22DPE” followed by total elective or deemed payment dollar amount on Line 6. If there is not a dotted line after the entry space to make this entry, put an asterisk next to the line number and put a footnote at the bottom of the page indicating the line number and write “IRA22DPE” followed by total elective or deemed payment dollar amount on Line 6. For example, if the amount on Line 6 is $100, enter “IRA22DPE $100” next to the dotted line or footnote to the line which may include other amounts.

If you are a partnership or S corporation and elect to treat credit amounts reported on Lines 1b, 1f, and 1x as a payment for your short year, any such amounts in Line 6 should not be included on Schedules K and K-1. Such credits are deemed allowed to you and must not be included in your partner’s or shareholder’s distributive share of the credits. If you are a partnership, you must report the elective payment amount as tax-exempt income on Form 1065, Schedule K, line 18b and in box 18 of Schedule K-1 using code B. If you are an S corporation, you must also report this amount on Form 1120-S, Schedule K, Line 16b and in box 16 of Schedule K-1 using code B.

**Elective Payment Reporting on Tax Return**
<table>
<thead>
<tr>
<th>Form</th>
<th>Title</th>
<th>Line(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1120</td>
<td>U.S. Corporation Income Tax Return</td>
<td>Schedule J, Part III, Line 20d</td>
</tr>
<tr>
<td>1120-S</td>
<td>U.S. Income Tax Return for an S Corporation</td>
<td>Line 23d</td>
</tr>
<tr>
<td>1120-F</td>
<td>U.S. Income Tax Return of a Foreign Corporation</td>
<td>Line 5j</td>
</tr>
<tr>
<td>1120-L</td>
<td>U.S. Life Insurance Company Income Tax Return</td>
<td>Line 28g (1)</td>
</tr>
<tr>
<td>1120-H</td>
<td>U.S. Income Tax Return for Homeowners Associations</td>
<td>Line 23e</td>
</tr>
<tr>
<td>1120-POL</td>
<td>U.S. Income Tax Return for Certain Political Organizations</td>
<td>Line 23b</td>
</tr>
<tr>
<td>1120-C</td>
<td>U.S. Income Tax Return for Cooperative Associations</td>
<td>Line 30f (1)</td>
</tr>
<tr>
<td>1120-PC</td>
<td>U.S. Property and Casualty Insurance Company Income Tax Return</td>
<td>Line 15i</td>
</tr>
<tr>
<td>1065</td>
<td>U.S. Return of Partnership Income</td>
<td>Line 28</td>
</tr>
<tr>
<td>1041-QFT</td>
<td>U.S. Income Tax Return for Qualified Funeral Trusts</td>
<td>Part II, Line 17</td>
</tr>
<tr>
<td>990-T</td>
<td>Exempt Organization Business Income Tax Return</td>
<td>Part III, Line 6g, Other</td>
</tr>
<tr>
<td>1040</td>
<td>U.S. Individual Income Tax Return</td>
<td>Schedule 3, Part II, Line 13a</td>
</tr>
</tbody>
</table>
1. For an applicable entity to elect payment for section 45X(a) credit with respect to each category of eligible components sold or produced at each facility, you must provide the following statements and documents:
   a. Facility owner information, including name, taxpayer identification number, telephone number (if different from filer), address of each facility which sold or produced the eligible component, and date placed in service; and
   b. Schedule showing amounts and information to compute the credit attributable to the eligible components sold or produced at a facility in Form 7207, Lines 1a-1e, 2a-2f, 3a, 3b, 5a, 4a-4e, 6a-6c, and 7a, the current credit amount with respect to a facility or property in Line 9, the credit amount allowed against tax in Part I and II of Form 3800 (if any) and the unused credit amount deemed to be allowed to you as a payment for the short fiscal year.

2. If you elected section 45X(a)(3)(B) to treat a sale of eligible components by you to a related person as “deemed to have been made to an unrelated person”, provide related person’s information (name, address, taxpayer identification number and relationship) and amount of the credit deemed to be allowed to you as a payment attributable to sale of eligible components to the related person.

3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."

1. For an applicable entity to elect payment for section 45V(a) credit with respect to each facility or property, you must attach the following statements and documents:
   a. Facility or property owner information, including name, taxpayer identification number, telephone number (if different from filer), address of the facility or property, original placed in-service date and modification placed in service date; and
b. Schedule showing information and amounts to compute the credit with respect to a facility in Form 8835, Lines 6 and 8 (if any), the current credit amount with respect to facility or property in Line 12, the credit amount allowed against tax in Part I and II of Form 3800 (if any) and the unused credit amount deemed to be allowed to you as a payment for the short fiscal year.

2. If you reported an amount in line 6 for the clean hydrogen production credit, provide a statement that you maintained records in sufficient detail to satisfy certain prevailing wage and apprenticeship requirements. For more information, see the “Wage and Apprenticeship Requirements” in the Instructions for Form 8835.

3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters, that states the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."

Line 1s, Alternative Fuel Vehicle Refueling Property Credit, Section 30C
Enter the aggregate amount of elective payment for section 30C(d)(1) credits. You must also attach a statement to Form 3800 that includes the following information.

1. For an applicable entity to elect payment for section 30C(d)(1) credit with respect to each single item of alternative fuel vehicle refueling property, you must provide the following statements and documents:
   a. Property owner information, including name, taxpayer identification number, telephone number (if different from filer), and address of the property (located in an eligible census tract as defined in section 30C(c)(3)), and date placed in service; and
   b. Schedule showing information and amounts to compute the credit with respect to a single item (if any) in Form 8911, Lines 4b, 4c, 5a, 5b and 6, the current credit amount with respect to a single item in Line 9, the credit amount allowed against tax in Part I and II of Form 3800 (if any) and the unused credit amount deemed to be allowed to you as a payment for the short 2023 year.

2. If you reported an amount in Line 5b attributable to a property, provide a statement that you maintained records in sufficient detail to satisfy certain prevailing wage and apprenticeship requirements. For more information, see the “Wage and Apprenticeship Requirements” in the Instructions for Form 8911.

3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters, that states the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."

Line 1x, Credit for Carbon Oxide Sequestration, Section 45Q
Enter the aggregate amount of elective payment for section 45Q credits. You must also attach a statement to Form 3800 that includes the following information.
1. For an applicable entity to elect payment for section 45Q(a) credit with respect to each carbon capture equipment which was originally placed in service after December 31, 2022, you must provide the following statements and documents:
   a. Equipment Property owner information, including name, taxpayer identification number, telephone number (if different from filer), address of the property and date placed in service; and
   b. Schedule showing information and amounts to compute the credit with respect to new equipment in Form 8933, Lines 4a-c, 5a-c, 6a-c, 7a-c, 8a-c, 9a-c (if any), the current credit amount with respect to the equipment in Line 15, the credit amount allowed against tax in Part I and II of Form 3800 (if any) and the unused credit amount deemed to be allowed to you as a payment for the short fiscal year.

2. If you reported an increased credit amount attributable to a property, provide a statement that you maintained records in sufficient detail to satisfy certain prevailing wage and apprenticeship requirements. For more information, see the “Prevailing Wage Requirements” and “Apprenticeship Requirements” in the Instructions for Form 8933.

3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."

**Line 4a, Energy Credit, Section 48**
Enter the aggregate amount of elective payment for section 48 credits. You must also attach a statement to Form 3800 that includes the following information.

1. For an applicable entity to elect payment for section 48(a) credit with respect to each qualified facility or property, you must provide the following statements and documents:
   a. Facility or Property owner information, including name, taxpayer identification number, telephone number (if different from filer), address of the property and date placed in service; and
   b. Schedule showing information and amounts to compute the credit with respect to the facility or property in Form 3468, Lines 12a–12c, 12e, 12f, 12h, 12i, 12k, 12l, 12q, 12r, 12t, 12u, 12w, 12y, 12z, and 12bb–Line 12hh and “12hh Worksheet” lines 1-8 (if any), the current credit amount with respect to the facility or property in Line 14, the credit amount allowed against tax in Part I and II of Form 3800 (if any) and the unused credit amount deemed to be allowed to you as a payment for the short fiscal year.

2. If you reported an amount in 5b attributable to a property, provide a statement that you maintained records in sufficient detail to satisfy certain prevailing wage, apprenticeship, domestic content bonus and energy community requirements. For more information, see Wage, Apprenticeship, Domestic Content, and Energy Communities requirements in the Instructions to Form 3468.
3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."

Line 4e, Credit for Electricity Produced From Certain Renewable Resources, etc., Section 45

Enter the aggregate amount of elective payment for section 45 credits. You must also attach a statement to Form 3800 that includes the following information.

1. For an applicable entity to elect payment for section 45(a) credit with respect to each qualified facility which was originally placed in service after December 31, 2022, you must provide the following statements and documents:
   a. Facility or Property owner information, including name, taxpayer identification number, telephone number (if different from filer), address of the property and date placed in service; and
   b. Schedule showing information and amounts to compute the Section 45(a) credit with respect to new facility or property (excluding section 45V) in Form 8835, Lines 1-16 (if any), current credit amount with respect to the facility or property in Line 22, the credit amount allowed against tax in Part I and II of Form 3800 (if any) and the unused credit amount deemed to be allowed to you as a payment for the short fiscal year.

2. If you reported an amount in line 6 attributable to a property, provide a statement that you maintained records in sufficient detail to satisfy certain prevailing wage, apprenticeship, domestic content bonus and energy community requirements. For more information, see “Wage and Apprenticeship”, “Domestic Content Bonus Credit Amount”, and “Energy Community” in the Instructions to Form 8835.

3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."

Transferring Credits Under Section 6418 on Part III of Form 3800, Notated "IRA22TRE"

NOTE: Do not check a box on of the separate Part III of Form 3800, notated as "IRA22TRE."

Complete and attach to your return a separate Part III of Form 3800, notated as “IRA22TRE.” Enter the aggregate amount of transferred eligible credits, column (c) of lines 1b, 1f, 1s, 1x, 4a and 4e of Part III of Form 3800 (as applicable). Indicate at the top of your return "IRA22TRE.”
You must attach a statement to your return with additional information, described below, to make a valid election. The attached information statement should be notated as “IRA22TRE,” followed by the appropriate line number of Part III, Form 3800. This additional information must also include copies of any written agreements (or other information) to transfer and sell eligible credits (or portion of) to transferee taxpayers. The written agreement must include the following:

1. Information, including name, address, and taxpayer identification number of the buyer (transferee taxpayer), seller (eligible taxpayer or transferor); controlled or consolidated group member which owned the facility or property (if different from filer) and group member which bought the credit (if different from transferee taxpayer filer);

2. A statement that provides the necessary information and amounts to allow the transferee taxpayer to take into account the transferred credit with respect to the facility or property, including “description of credit” as shown in column (a) of the appropriate line of Form 3800 Part III, the total amount of the credit with respect to the facility or property, the tax year of the eligible taxpayer or transferor, the first tax year in which the credit will be taken into account by transferee taxpayer; transferred credit amount (or any portion specified in the election); and cash consideration amount and date paid by the transferee taxpayer;

3. Statement attesting that the eligible taxpayer or any member of its controlled group is not related to the transferee taxpayer or any member of its controlled group within the meaning of section 267(b) or section 707(b)(1));

4. Statement or representation from eligible taxpayer that it has complied with all requirements of section 6418 and the eligible credit code section, including, but not limited to, prevailing wage, apprenticeship, and domestic content requirements (if applicable); and

5. A statement or representation from the eligible taxpayer and the transferee taxpayer acknowledging the notification of recapture requirements under section 6418(g)(3) (if applicable).

If the copy of the written agreement does not contain the above statements or information, attach a statement with such information, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."

**Line 2 of Part III of Form 3800**
Add lines 1b, 1f, 1s, and 1x (if any) and enter amount. Do not report this amount on the appropriate line of Part I.

**Line 5 of Part III of Form 3800**
Add lines 4a and 4e (if any) and enter the amount. Do not report this amount on appropriate line of Part II.
Line 6 of Part III of Form 3800
Add lines 2 and 5 and enter the amount. Since the transferee taxpayer is treated as the taxpayer with respect to any eligible credits (or portion of) for which you made the election, such credits are not available or allowed as current business credits to you.

If you are a partnership or an S corporation and elect to transfer any eligible credits (other than energy credits, discussed later), the transferred amounts reported on Part III of Form 3800, lines 1b, 1f, 1s, 1x, and 4e, and included in Line 6 of Form 3800 must not be included on the Schedules K and K-1, line 15 for partnerships and line 13 for S corporations.

If you are a partnership or S corporation and elect to transfer any energy credits (or portion of), the amount reported on Schedules K and K-1 should not include any information or amounts reported on line 4a on the separate Part III of Form 3800, notated as “IRA22TRE.” For any energy credit (or portion of) not transferred, you must attach a statement to Schedule K-1 that provides the information necessary for your partners or shareholders to figure their distributive share of amounts on lines 12a–12c, 12e, 12f, 12h, 12i, 12k, 12l, 12q, 12r, 12t, 12u, 12w, 12y, 12z, and 12bb–12hh of their Forms 3468. This statement should not include any information and amounts for transferred energy credits reported on line 4a and included in line 6. See the latest Instructions for Form 3468 and the Instructions for Form 1065, Schedule K, line 20c, code E, and Form 1120-S, Schedule K, Line 17d, code D.

The total cash payment received by you from a transferee taxpayer reported in line 6 is not treated as taxable income. If you are a partnership, you must report this amount as tax-exempt income on Form 1065, Schedule K, line 18b and in box 18 of Schedule K-1 using code B. If you are an S corporation, you must also report this amount on Form 1120-S, Schedule K, Line 16b and in box 16 of Schedule K-1 using code B.

Transferring Specific Credits Under Section 6418 on Part III of Form 3800

Line 1b, Advanced Manufacturing Production Credit, Section 45X
Enter the aggregate amount of transferred section 45X credits. You must also attach a statement to Form 3800 that includes the following information.

1. For an eligible taxpayer to transfer all (or any portion specified in the election) of section 45X(a) credit with respect to eligible components sold or produced at a facility, you must provide the following statements and documents.
   a. Facility owner information, including name, taxpayer identification number, telephone number (if different from filer), address of the facility which sold or produced the eligible component, and date placed in service; and
   b. Schedule showing amounts and information to compute the credit attributable to the eligible components sold or produced at a facility in Form 7207, Lines 1a-1e, 2a-2f, 3a, 3b, 5a, 4a-4e, 6a-6c, and 7a, the current credit amount with respect to a facility or property in Line 9 and the transferred credit amount (or portion of) for the short fiscal year.
2. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."

3. Attach copy of the executed written agreement(s) and statement(s) (described above) to transfer any credit (or portion) with respect to a facility or property to a transferee taxpayer(s).

**Line 1f, Credit for Production of Clean Hydrogen, Section 45V**
Enter the aggregate amount of transferred section 45V credits. You must also attach a statement to Form 3800 that includes the following information.
1. For an eligible taxpayer to transfer all (or any portion specified in the election) of section 45V(a) credit with respect to each facility or property, you must provide the following statements and documents.
   a. Facility or Property owner information, including name, taxpayer identification number, telephone number (if different from filer), address of the facility or property, original placed in-service date and modification placed in service date; and
   b. Schedule showing information and amounts to compute the credit with respect to a facility on Form 8835, Lines 6 and 8 (excluding section 45(a) amounts), the current credit amount with respect to facility or property in Line 12, and the transferred credit amount (or portion of) for the short fiscal year.
2. If you reported an amount in line 6 for the clean hydrogen production credit, provide a statement that you maintained records in sufficient detail to satisfy certain prevailing wage and apprenticeship requirements. For more information, see the “Wage and Apprenticeship Requirements” in the Instructions for Form 8835.
3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."
4. Attach copy of the executed written agreement(s) and statement(s) (described above) to transfer any credit (or portion) with respect to a facility or property to a transferee taxpayer(s).

**Line 4e, Credit for Electricity Produced From Certain Renewable Resources, etc., Section 45**
Note. Section 45(a) transferred amounts not allowed against tentative minimum tax (TMT).
Enter the aggregate amount of transferred section 45 credits. You must also attach a statement to Form 3800 that includes the following information.
1. For an eligible taxpayer to transfer all (or any portion specified in the election) of section 45(a) credit with respect to each qualified facility, you must provide the following statements and documents.
   a. Facility or Property owner information, including name, taxpayer identification number, telephone number (if different from filer), address of the property and date placed in service; and
   b. Schedule showing information and amounts to compute the Section 45(a) credit with respect to the facility or property (excluding section 45V) in Form 8835, lines 1-18 (if any), current credit amount with respect to the facility or property in line 22, the transferred credit amount (or portion of) for the short fiscal year.

2. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."

3. Attach copy of the executed written agreement(s) and statement(s) (described above) to transfer any credit (or portion) with respect to a facility or property to a transferee taxpayer(s).

**Line 1s, Alternative Fuel Vehicle Refueling Property Credit, Section 30C**

Enter the aggregate amount of transferred section 30C(d)(1) credits. You must also attach a statement to Form 3800 that includes the following information.

1. For an eligible taxpayer to transfer all (or any portion specified in the election) section 30C(d)(1) credit with respect to each single item of alternative fuel vehicle refueling property, you must provide the following statements and documents.
   a. Property owner information, including name, taxpayer identification number, telephone number (if different from filer), and address of the property (located in an eligible census tract as defined in section 30C(c)(3)), and date placed in service; and
   b. Schedule showing information and amounts to compute the credit with respect to a single item (if any) in Form 8911, lines 4b, 4c, 5a, 5b and 6, the current credit amount with respect to a single item in Line 9, and the transferred credit amount (or portion of) for the short fiscal year.

2. If you reported an amount in line 5b attributable to a property, provide a statement that you maintained records in sufficient detail to satisfy certain prevailing wage and apprenticeship requirements. For more information, see the Wage and Apprenticeship Requirements in the Instructions for Form 8911.

3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."
4. Attach copy of the executed written agreement(s) and statement(s) (described above) to transfer any credit (or portion) with respect to a facility or property to a transferee taxpayer(s).

**Line 1x, Credit for Carbon Oxide Sequestration, Section 45Q**
Enter the aggregate amount of transferred section 45Q credits. You must also attach a statement to Form 3800 that includes the following information.
1. For an eligible taxpayer to transfer all (or any portion specified in the election) section 45Q(a) credit with respect to each new or existing carbon capture equipment (originally placed in service before or after 2022), you must provide the following statements and documents.
   a. Equipment Property owner information, including name, taxpayer identification number, telephone number (if different from filer), address of the property and date placed in service; and
   b. Schedule showing information and amounts to compute the credit with respect to the equipment in Form 8933, Lines 1a-c, 2a-c, 3a-c, 4a-c, 5a-c, 6a-c, 7a-c, 8a-c, 9a-c, and 13f (if any), the current credit amount with respect to the equipment in line 15, and the transferred credit amount (or portion of) for the short fiscal year.
2. If you reported an increased credit amount attributable to a property, provide a statement that you maintained records in sufficient detail to satisfy certain prevailing wage and apprenticeship requirements. For more information, see the *Prevailing Wage Requirements and Apprenticeship Requirements* in the Instructions for Form 8933.
3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."
4. Attach copy of the executed written agreement(s) and statement(s) (described above) to transfer any credit (or portion) respect to a facility or property to a transferee taxpayer(s).

**Line 4a, Energy Credit, Section 48**
Enter the aggregate amount of transferred section 48(a) credits. You must also attach a statement to Form 3800 that includes the following information.
1. For an eligible taxpayer to transfer all (or any portion specified in the election) section 48(a) credit with respect to each qualified facility or property, you must provide the following statements and documents.
   a. Facility or Property owner information, including name, taxpayer identification number, telephone number (if different from filer), address of the property and date placed in service; and
   b. Schedule showing information and amounts to compute the credit with respect to the facility or property in Form 3468, lines 12a–12c, 12e, 12f, 12h, 12i, 12k, 12l, 12q, 12r, 12t, 12u, 12w, 12y, 12z, 12bb–Line 12hh and “12hh
Worksheet lines 1-8 (if any), the basis and credit amounts with respect to the facility or property in line 14, the transferred credit amount (or portion of) for the short fiscal year.

2. If you reported an amount in 5b attributable to a property, provide a statement that you maintained records in sufficient detail to satisfy certain prevailing wage, apprenticeship, domestic content bonus and energy community requirements. For more information, see Wage, Apprenticeship, Domestic Content, and Energy Communities requirements in the Instructions to Form 3468.

3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."

4. Attach copy of the executed written agreement(s) and statement(s) (described above) to transfer any credit (or portion) with respect to a facility or property to a transferee taxpayer(s).

Line 4e, Credit for Electricity Produced From Certain Renewable Resources, etc., Section 45

Enter the aggregate amount of transferred section 45 credits. You must also attach a statement to Form 3800 that includes the following information.

1. For an eligible taxpayer to transfer all (or any portion specified in the election) section 45(a) credit with respect to each qualified facility which was originally placed in service after December 31, 2022, you must provide the following statements and documents.
   a. Facility or Property owner information, including name, taxpayer identification number, telephone number (if different from filer), address of the property and date placed in service; and
   b. Schedule showing information and amounts to compute the Section 45(a) credit with respect to the facility or property (excluding section 45V) in Form 8835, lines 1-16 (if any), current credit amount with respect to the facility or property in line 22, the transferred credit amount (or portion of) for the short fiscal year.

2. If you reported an amount in line 6 attributable to a property, provide a statement that you maintained records in sufficient detail to satisfy certain prevailing wage, apprenticeship domestic content bonus and energy community requirements. For more information, see Wage and Apprenticeship, Domestic Content Bonus Credit Amount, and Energy Community in the Instructions for Form 8835.

3. A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters that state the following: "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete."
4. Attach copy of the executed written agreement(s) and statement(s) (described above) to transfer any credit (or portion) with respect to a facility or property to a transferee taxpayer(s).

**Transferees of Credits Under Section 6418 on Part III of Form 3800, Notated “Transferee Credits”**

NOTE: Do not check a box on Part III of Form 3800, notated as “Transferee Credits.”

If you are a transferee taxpayer, including a partnership or an S corporation transferee taxpayer, you must report business credits transferred or acquired from eligible taxpayers directly on Part III of Form 3800, notated as “Transferee Credits.” You must report the aggregate transferred or acquired credits (or portion of) on the appropriate Lines 1b, 1f, 1s, 1x, 4a and 4e. These appropriate lines correspond to the transferor’s source credit form and the column (a) “description of the credit” on Form 3800, Part III. You should only include such credits in your tax year which ends with, or after, the tax year of the transferor or eligible taxpayer. You are not required to file source credit form(s) for transferred or acquired credits. You must also indicate at the top of your return “Transferee Credits”.

You must also attach a statement notated as “Transferee Credits” which identifies the amount of each transferred credit, cash consideration paid and date, the type and code section of credit, EIN of eligible taxpayer who originated the credit and the tax year of the eligible taxpayer for each appropriate line, 1b, 1f, 1s, 1x, 4a, and 4e.

Although you are not required to attach written agreements between you and eligible taxpayers described earlier under “IRA22TRE,” related to an eligible taxpayer who made election on its return, you must retain your copies of written agreements and other information as long as they may be needed for the administration of any provision of the Internal Revenue Code.

If you can't use part or all of your transferred or acquired credits in this tax year, you must attach a required statement which identifies each transferred or acquired credit by type and code section, the credit amounts transferred, allowed, and unused, and the EIN and tax year of the eligible taxpayer who originated the credit. This information must be included in the required statement for carryforwards.

If you are a partnership or an S corporation “transferee taxpayer”, you must also complete a separate Part III of Form 3800, notated as “Transferee Credits.” You report the transferred or acquired credits on your Schedule K. Each partner's or shareholder’s distributive share of such transferred credits is reported on Schedules K-1, in box 15 for partners and box 13 for S corporation shareholders, using the applicable code for the specific credit. If you acquired an energy credit (or portion) reported in Form 3800, Part III, line 4a, you only report each partner’s or shareholder’s distributive share of such credit on Schedule K-1, box 20c (code E) or Schedule K-1, box 17d, (code D). Since section 50 recapture and basis reduction is determined at the eligible taxpayer level,
you do not attach a statement to Schedule K-1 showing each partner’s distributive share of basis and other amounts related to the transferred energy credit. Each partner or shareholder reports their share of the transferred credit directly on Form 3800.

If you are a distributing partnership that is not the transferee taxpayer, you must also attach a statement to Schedules K and K-1 identifying the origin and nature of the acquired credit. This information must include your partner’s distributive share of such credit, EIN of the partnership transferee taxpayer, type and code section of credit, and the EIN and year of eligible taxpayer who originated the credit.

**Line 2 of Part III of Form 3800**

Add lines 1b, 1f, 1s, and 1x (if any) and enter amount on the appropriate line of Part I.

Partnerships report this amount on Schedules K and K-1, Line 15. You must enter the code with an asterisk (P*) and enter “STMT” in the entry space in box 15 and attach a statement labeled STMTTRE that shows the amount of each transferred credit, cash consideration and date paid by you, type and code section of credit, EIN of eligible taxpayer who originated the credit, the tax year of the eligible taxpayer partner’s distributive share of the credit.

S corporations report this amount on Schedules K and K-1, Line 13. You must enter the code with an asterisk (P*) and enter “STMT” in the entry space in box 13 and attach a statement labeled STMTTRE that shows the amount of each transferred credit, cash consideration and date paid by you, type and code section of credit, EIN of eligible taxpayer who originated the credit, the tax year of the eligible taxpayer partner’s distributive share of the credit.

**Line 5 of Part III of Form 3800**

Add lines 4a and 4e (if any) and enter the amount on the appropriate line of Part II.

Partnerships report any acquired energy credits (or portion of) in line 4a (if any) on Schedule K and K-1. You only report each partner’s distributive share of such acquired energy credits on Schedule K-1, Box 20c (code E).

S corporations report any acquired energy credits (or portion of) in line 4a (if any) on Schedule K and K-1. You only report each shareholder’s distributive share of such acquired energy credits on Schedule K-1, box 17d (code D).

Partnerships report the amount of acquired renewable electricity production credits in line 4e (if any) on Schedules K and K-1, Line 15. See line 2 instructions, above, to report and attach a statement for credits with P code.
S corporations report the amount of acquired renewable electricity production credits in line 4e (if any) on Schedules K and K-1, Line 13. See line 2 instructions, above, to report and attach a statement for credits with P code.

Line 6 of Part III of Form 3800

Add lines 2 and 5 and enter the amount on the appropriate line of Part II. Partnerships and S corporations stop here.