

Elective Pay Checklist

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

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



Create an Elective Pay team.

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



Determine if your organization has ever filed a tax return.

If your organization has filed a tax return or a Form 990 in the past, then past filings will determine your tax year.



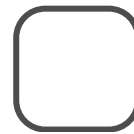
Choose your tax year.

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



Find all eligible projects falling under your Employer Identification Number (EIN).

All eligible projects an entity owns will be filed on a single tax return for that EIN's tax year. Large organizations will need to find all projects owned by any agencies, divisions, or departments falling under that EIN that were placed in service in the relevant tax year.



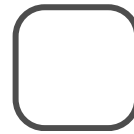
Align completed projects with tax credits.

Assess whether your completed projects qualify for the relevant tax credits, any bonus credits, prevailing wage & apprenticeship requirements, etc. Working with a tax professional (including through the MIO TAC's technical assistance!) is crucial to determining your eligible project costs, tax credit value & documentation requirements.



Gather project data & complete pre-filing registration on the IRS website.

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



File your return with the IRS.

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

Apply for help from the Michigan Infrastructure Office Technical Assistance Center (MIO TAC) today!

You can apply for free technical assistance from MIO TAC at any point in your project planning process. MIO TAC provides free accounting services to eligible entities, helping them with project planning to ensure compliance with Elective Pay regulations prior to being placed in service, with pre-filing registration, and with tax return filing. Find out more on the [MIO TAC Elective Pay website](#).



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