

# Lighthouse Elective Pay

Inflation Reduction Act  
Tax Forms Tutorial for  
Governments



Government Finance  
Officers Association





## Why Elective Pay? And Why is That Important?

- Direct payment in lieu of tax credits will allow tax-exempt entities to pursue renewable energy projects without relying on outside financing
  - Tax credit claimed after project placed into service
- Projects may be 100% financed with tax-exempt bonds and receive a production tax credit (PTC) or investment tax credit (ITC).
  - If this combined financing is used, the tax credit will be reduced by up to 15%
- Credits available for tax years beginning after December 31, 2022 and are effective through 2032
- The IRA is BOTH domestic energy and domestic labor for construction that begins after January 29, 2023
- Requires internal controls monitoring policies and procedures



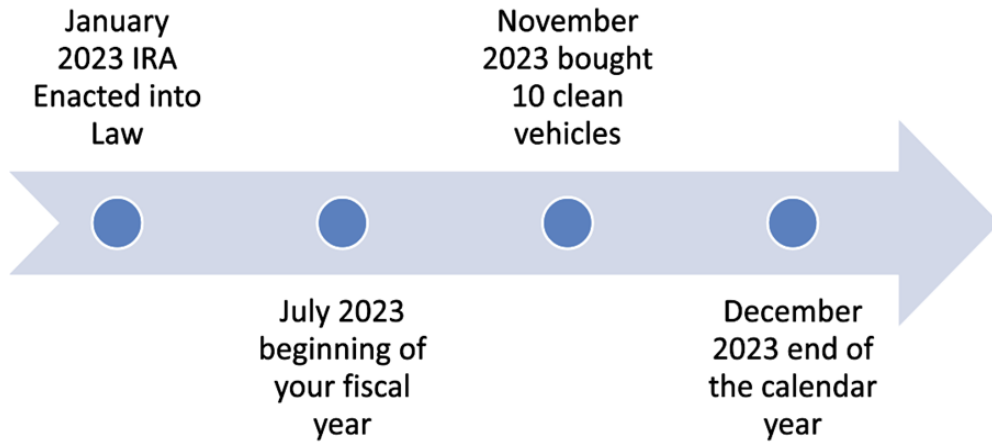
# Who Should You Have At the Table?

- Sustainability shop/Project managers
- Engineering shop
- Legal shop
- Finance shop
- **Others:**
- Leadership, Budget
- Bond/Tax Counsel
- **Collaboration is KEY**



# Step 1: Pick a Tax Year

## You Can Use Your FY as your Tax Year



VS

## Calendar Year Filing - Optional



# Steps 2-5: Direct-Pay Process

“Pre-filing register” via online “portal” after property placed in service



```
graph TD; A["“Pre-filing register” via online “portal” after property placed in service"] --> B["IRS issues registration number"]; B --> C["File Form 990-T annual return with appropriate attachments"]; C --> D["IRS processes return and issues refund of credit"]
```

The flowchart consists of four rectangular boxes arranged in a descending staircase pattern from top-left to bottom-right. The first box is orange, the second is yellow, the third is light green, and the fourth is dark green. Each box is connected to the next by a downward-pointing arrow: a pink arrow from the orange box to the yellow box, a light green arrow from the yellow box to the light green box, and a grey arrow from the light green box to the dark green box.

IRS issues registration number

File Form 990-T annual return with appropriate attachments

IRS processes return and issues refund of credit

# Resources for your Journey

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**Register to receive a unique ID for all of your eligible 2023 projects!**

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**[IRS Pre-Filing Registration Portal](#)**

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**PRE-FILING REGISTRATION RESOURCES**

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**[IRS video walk-through of Pre-Filing Registration Portal](#)**

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**[IRS Publication 5884](#) - “Pre-Filing Registration Tool User Guide” (with screenshots)**

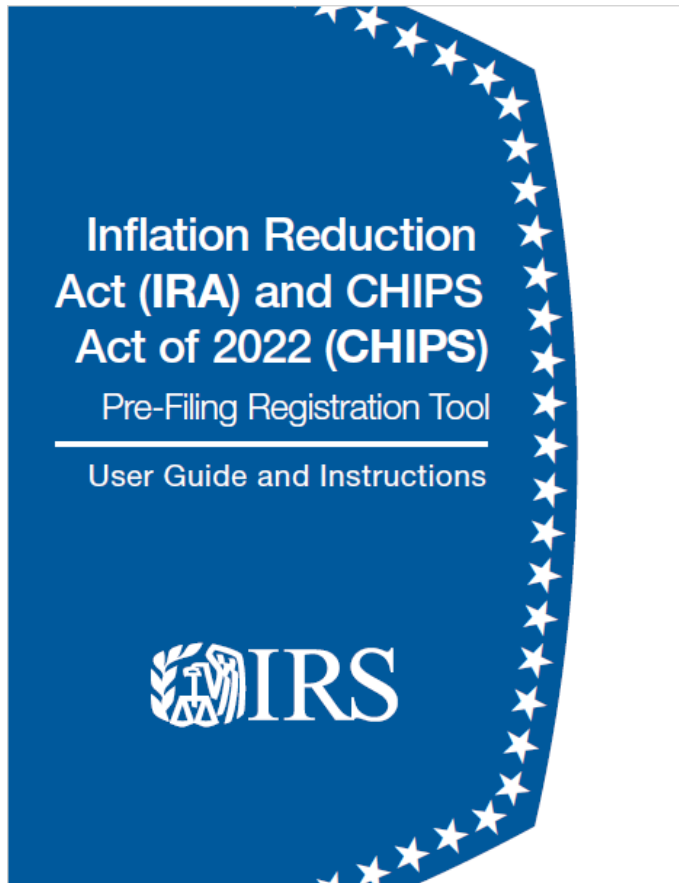
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**[IRS Publication 5902](#) - User ID and ID.me info**

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**NEW: IRS-Hosted Office Hours: [EVERY OTHER WEEK IN JUNE](#)**

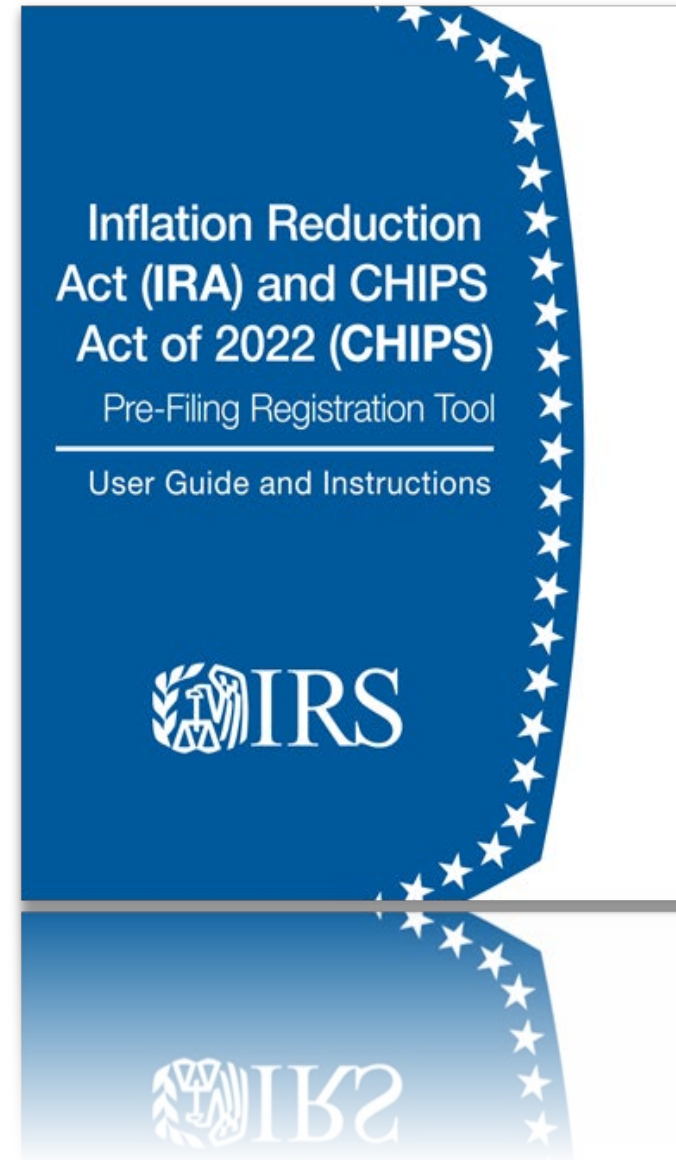
# Pre-Filing Registration



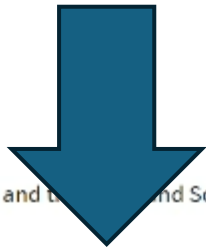
Publication 5902 (1-2024) Catalog Number 945650 Department of the Treasury Internal Revenue Service www.irs.gov

# Publication 5884

1. You may already have an ID.me account!
2. Things to have handy
  1. Login credentials (see [ID.me Help Center](#))
  2. Placed into service date
  3. EIN and tax filing period
  4. Banking information
  5. “Ownership” verification
  6. Facilit(ies) information
  7. [Census tract information](#)
3. Who was a part of the process?
4. Understanding the attestation
5. Considerations for tax year/fiscal year







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



## Clean Energy and Semiconductor Manufacturers

### IRA and CHIPS 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.

GET STARTED



## Vehicle Manufacturers

### Clean Vehicle

Manufacturers of plug-in hybrid vehicles (PHEVs) may be eligible for clean vehicle tax credits. You must report details for each vehicle.

GET STARTED



## Vehicle Dealers and Sellers

### Clean Vehicle

Report new vehicles eligible for a clean vehicle credit on your tax return using IRS Form 30D and 25E.

# Strictly Financial Internal Controls

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- Purchase orders and “placed in service”
- ERP or financial systems tracking of relevant transactions
- Tracking Unique Entity Identifiers (SAM.gov) of vendors ... and your own organization
- Financing and the capital stack including:
  - Tax-exempt opinions
  - Ongoing continuing disclosures to investors
- Preparation and reconciliation of all information required for filing new tax forms:
  - *Form 990-T: [2023 Instructions for Form 990-T \(irs.gov\)](#)*
  - *Form 3468: [2023 Instructions for Form 3468 \(irs.gov\)](#)*
  - *Form 8936 (for 45W): [2023 Instructions for Form 8936 \(irs.gov\)](#)*
- Accounting for receipt of elective payment



# Other Important Internal Controls

- Tone at the Top
- Access and controls of the portal and ID.me
  - Monitoring of position and person
- BONUS! Procurement parameters including origin, state and local policy parameters met
  - This is especially important for >1 megawatt projects and for PTC
- BONUS! Davis-bacon monitoring including prevailing wage and fringe benefit
- BONUS! Apprenticeship requirements

*[Internal Control for Grants \(gfoa.org\)](https://www.gfoa.org/internal-control-for-grants)*

*[Internal Control Framework \(gfoa.org\)](https://www.gfoa.org/internal-control-framework)*

*[Internal Control Environment \(gfoa.org\)](https://www.gfoa.org/internal-control-environment)*

# Return Filing & Timing

## What tax return applies?

- Always: Form 990-T – Exempt Organization Business Income Tax Return and IRS Form 3800, General Business Credits
- Sometimes:
  - IRS Form 8911 (alternative charging)
  - IRS Form 8936 (Evs)
  - IRS Form 3468 (Investment Tax Credit)

## When must the return be filed?

- 15th day of the fifth month after the end of the entity's accounting year
- Calendar year deadline is **May 15**
- June 30 fiscal year deadline is November 15



For calendar year ending 2023  
Go to [www.irs.gov/990](#) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A** ☐ Check box if address changed.

**B** Exempt under section 501(c)(3) or 529(a) or 529A

**C** Book value of 501(c)(3) organization

**G** Check organization type ☐ 501(c)(3) ☐ 501(c)(29) ☐ 501(c)(28) ☐ 501(c)(27) ☐ 501(c)(26) ☐ 501(c)(25) ☐ 501(c)(24) ☐ 501(c)(23) ☐ 501(c)(22) ☐ 501(c)(21) ☐ 501(c)(20) ☐ 501(c)(19) ☐ 501(c)(18) ☐ 501(c)(17) ☐ 501(c)(16) ☐ 501(c)(15) ☐ 501(c)(14) ☐ 501(c)(13) ☐ 501(c)(12) ☐ 501(c)(11) ☐ 501(c)(10) ☐ 501(c)(9) ☐ 501(c)(8) ☐ 501(c)(7) ☐ 501(c)(6) ☐ 501(c)(5) ☐ 501(c)(4) ☐ 501(c)(3) ☐ 501(c)(2) ☐ 501(c)(1)

**H** Check if filing only to claim ☐ C

**I** Check if a 501(c)(3) organization

**J** Enter the number of attached Schedules

**K** During the tax year, was the corporation a "pass-through" entity? If "Yes," enter the name and identification number of the entity

**L** The books are in care of

**Part I** **Total Unrelated Business Taxable Income**

1 Total of unrelated business taxable income

2 Reserved

3 Add lines 1 and 2

4 Charitable contributions (see instructions)

5 Total unrelated business taxable income

6 Deduction for net operating loss

7 Total of unrelated business taxable income after deduction

8 Specific deduction (generally for corporations)

9 **Trusts.** Section 199A deduction

10 **Total deductions.** Add lines 8 and 9

11 **Unrelated business taxable income.** Subtract line 10 from line 7. If zero, enter zero

**Part II** **Tax Computation**

1 Organizations taxable as corporations

2 Trusts taxable at trust rate

3 Proxy tax. See instructions

4 Other tax amounts. See instructions

5 Alternative minimum tax

6 Tax on noncompliant facilities

7 Total. Add lines 3 through 6

**Part III** **Tax and Payments**

1a Foreign tax credit (corporations)

b Other credits (see instructions)

c General business credit. Attach Form 8863

d Credit for prior-year minimum tax

e **Total credits.** Add lines 1a through 1d

2 Subtract line 1e from Part II, line 11

3a Amount due from Form 4255

b Amount due from Form 8611

c Amount due from Form 8697

d Amount due from Form 8866

e Other amounts due (see instructions)

f Total amounts due. Add lines 3a through 3f

4 **Total tax.** Add lines 2 and 3f. Enter tax amount

5 Current net 965 tax liability paid

**Part III** **Current Year General Business Credits**  
lines 4a through 4z, enter the number

(a) Current year credits from:	(b) Elective payment or transfer registration number
1a Form 3468, Part II	
b Form 7207	
c Form 6765	
d Form 3468, Part III	
e Form 8826	
f Form 8835, Part II	
g Form 7210	
h Form 8820	
i Form 8874	
j Form 8881, Part I	
k Form 8882	
l Form 8864 (diesel)	
m Form 8896	
n Form 8906	
o Form 3468, Part IV	
p Form 8908	
q Reserved (45Z)	
r Form 8910	
s Form 8911, Part II	
t Form 8830	
u Form 7213, Part II	
v Form 3468, Part V	
w Form 8932	
x Form 8933	
y Form 8936, Part II	
z Reserved	
aa Form 8936, Part V	
bb Form 8904	
cc Form 7213, Part I	
dd Form 8881, Part II	
ee Form 8881, Part III	
ff Form 8864, line 8	
gg Reserved (1gg)	
hh Reserved (1hh)	
ii Reserved (1ii)	
jj Reserved (1jj)	
zz Other credits	
2 Add lines 1a through 1zz	

Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

Attach to your tax return.  
Go to [www.irs.gov/Form8936](#) for instructions and the latest information.

**Notes:**

- Complete a separate Schedule A (Form 8936) for each clean vehicle.
- Individuals completing Parts II, III, or IV, must also complete Part I.

**Part I** **Modified Adjusted Gross Income Amount**

1a Enter the amount from line 11 of your 2023 Form 1040, 1040-SR, or 1040-NR

b Enter any income from Puerto Rico you excluded

c Enter any amount from Form 2555, line 45

d Enter any amount from Form 2555, line 50

e Enter any amount from Form 4563, line 15

2 Add lines 1a through 1e

3a Enter the amount from line 11 of your 2022 Form 1040, 1040-SR, or 1040-NR

b Enter any income from Puerto Rico you excluded

c Enter any amount from Form 2555, line 45

d Enter any amount from Form 2555, line 50

e Enter any amount from Form 4563, line 15

4 Add lines 3a through 3e

5 Enter the **smaller** of line 2 or line 4

**Part II** **Credit for Business/Investment Use Part of New Clean Vehicle**

**Note:** Individuals can't claim a credit on line 6 if Part I, line 5, is greater than \$112,500 (or \$225,000 if head of household).

6 Enter the total credit amount figured in Part II of Schedule(s) A (Form 990)

7 New clean vehicle credit from partnerships and S corporations (see instructions)

8 **Business/investment use part of credit.** Add lines 6 and 7. Partnerships and S corporations must report this amount on Schedule K. All others, report this amount on Form 8936

**Part III** **Credit for Personal Use Part of New Clean Vehicles**

**Note:** You can't claim the Part III credit if Part I, line 5, is greater than \$112,500 (or \$225,000 if head of household).

9 Enter the total credit amount figured in Part III of Schedule(s) A (Form 990)

10 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18

11 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)

12 Subtract line 11 from line 10. If zero or less, enter -0- and stop here

13 **Personal use part of credit.** Enter the **smaller** of line 9 or line 12

**Part IV** **Credit for Previously Owned Clean Vehicles**

**Note:** You can't claim the Part IV credit if Part I, line 5, is greater than \$112,500 (or \$225,000 if head of household).

14 Enter the total credit amount figured in Part IV of Schedule(s) A (Form 990)

15 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 18

16 Personal credits from Form 1040, 1040-SR, or 1040-NR (see instructions)

17 Subtract line 16 from line 15. If zero or less, enter -0- and stop here

18 Enter the **smaller** of line 14 or line 17 here and on Schedule(s) A (Form 990)

**Part V** **Credit for Qualified Commercial Clean Vehicles**

19 Enter the total credit amount figured in Part V of Schedule(s) A (Form 990)

20 Qualified commercial clean vehicle credit from partnerships and S corporations (see instructions)

21 Add lines 19 and 20. Partnerships and S corporations, stop here

For Paperwork Reduction Act Notice, see separate instructions.

OMB No. 1545-2137  
**2023**  
Attachment Sequence No. **69A**

Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

Attach to your tax return.  
Go to [www.irs.gov/Form8936](#) for instructions and the latest information.

Identifying number

**Part I** **Vehicle Details**

1a Year

b Make

c Model

2 Vehicle identification number (VIN) (see instructions)

3 Enter date vehicle was placed in service (MM/DD/YYYY)

4 Was the vehicle used primarily outside the United States? Answer "No" if it was but an exception applies. See instructions.  
☐ **Yes. Stop here.** You can't claim a credit amount for a vehicle used primarily outside the United States.  
☐ **No.**

5 Does the VIN entered on line 2 belong to a **new clean vehicle** placed in service during the tax year? See instructions for definitions.  
☐ **Yes.** Go to Part II.  
☐ **No.** Go to line 6.

6 Does the VIN entered on line 2 belong to a **previously owned clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.  
☐ **Yes.** Go to Part IV.  
☐ **No.** Go to line 7.

7 Does the VIN entered on line 2 belong to a **qualified commercial clean vehicle** acquired after 2022 and placed in service during the tax year? See instructions for definitions.  
☐ **Yes.** Go to Part V.  
☐ **No. Stop here.** You can't use this schedule to figure a credit amount for a vehicle not described on line 5, 6, or 7.

**Part II** **Credit Amount for Business/Investment Use Part of New Clean Vehicle**

8 Did you acquire the vehicle for use or to lease to others, and not for resale? Answer "No" if you are leasing the vehicle from another person.  
☐ **Yes.**  
☐ **No. Stop here.** You can't claim a credit amount for a vehicle you didn't acquire for use or to lease to others, or acquired for resale.

9 Tentative credit amount (see instructions)

10 Business/investment use percentage (see instructions)

11 Multiply line 9 by line 10. Include this credit amount on line 6 in Part II of Form 8936. If you entered 100% on line 10, stop here. Otherwise, go to Part III below

**Part III** **Credit Amount for Personal Use Part of New Clean Vehicle**

12 Subtract line 11 from line 9 in Part II. Stop here and include this credit amount on line 9 in Part III of Form 8936

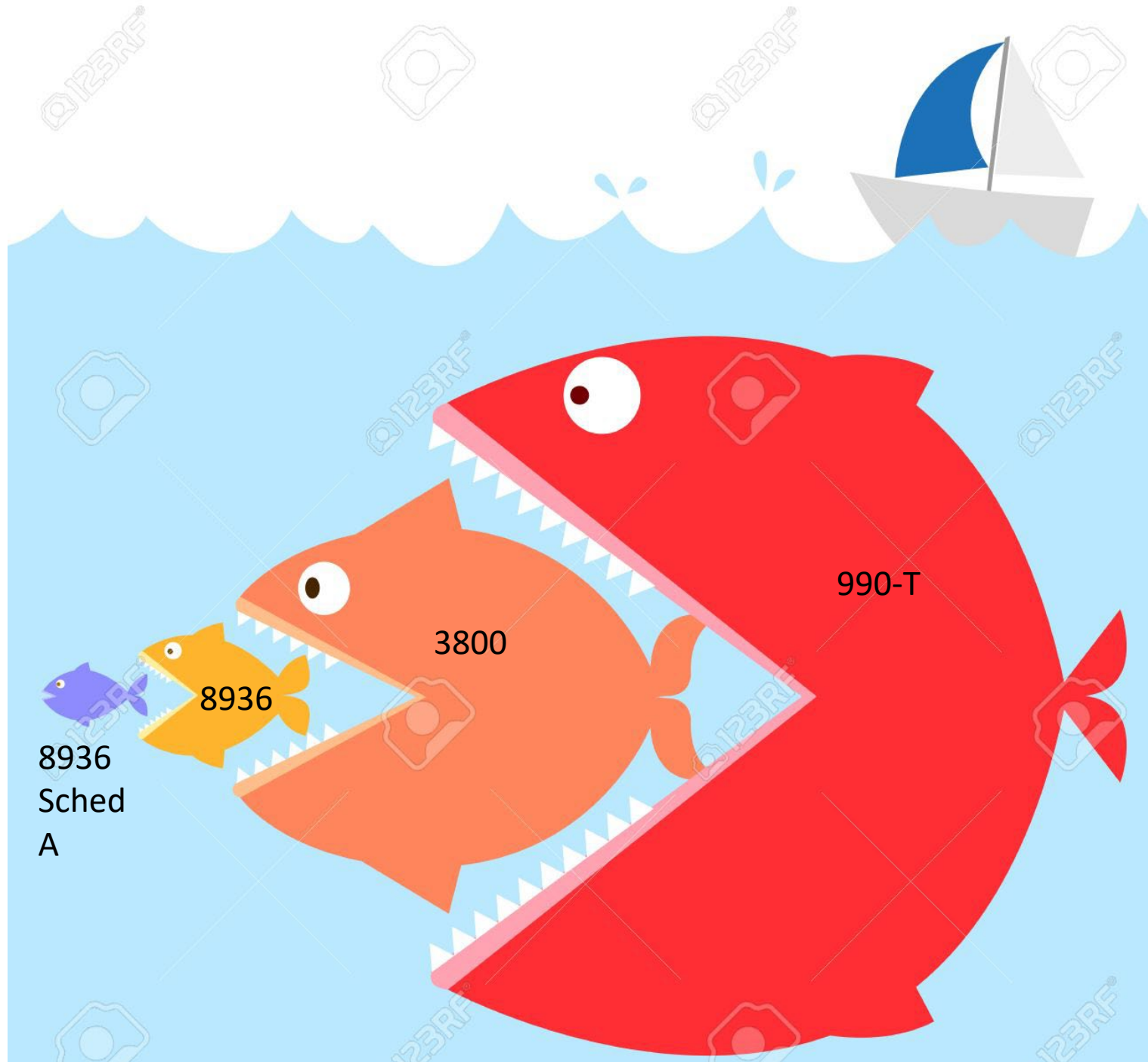
990-T Always

3800  
Always  
Aggregates

8936 for EV

8911 for  
Charging

3468 for ITC



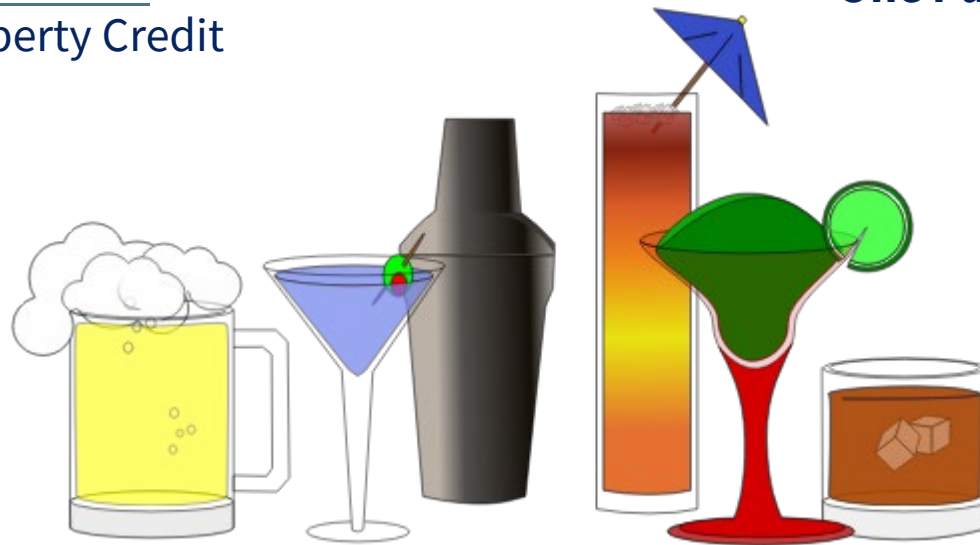
# The Elective Pay “Cocktails”

## Alternative Fuel Vehicle Refueling Property, Section 30C

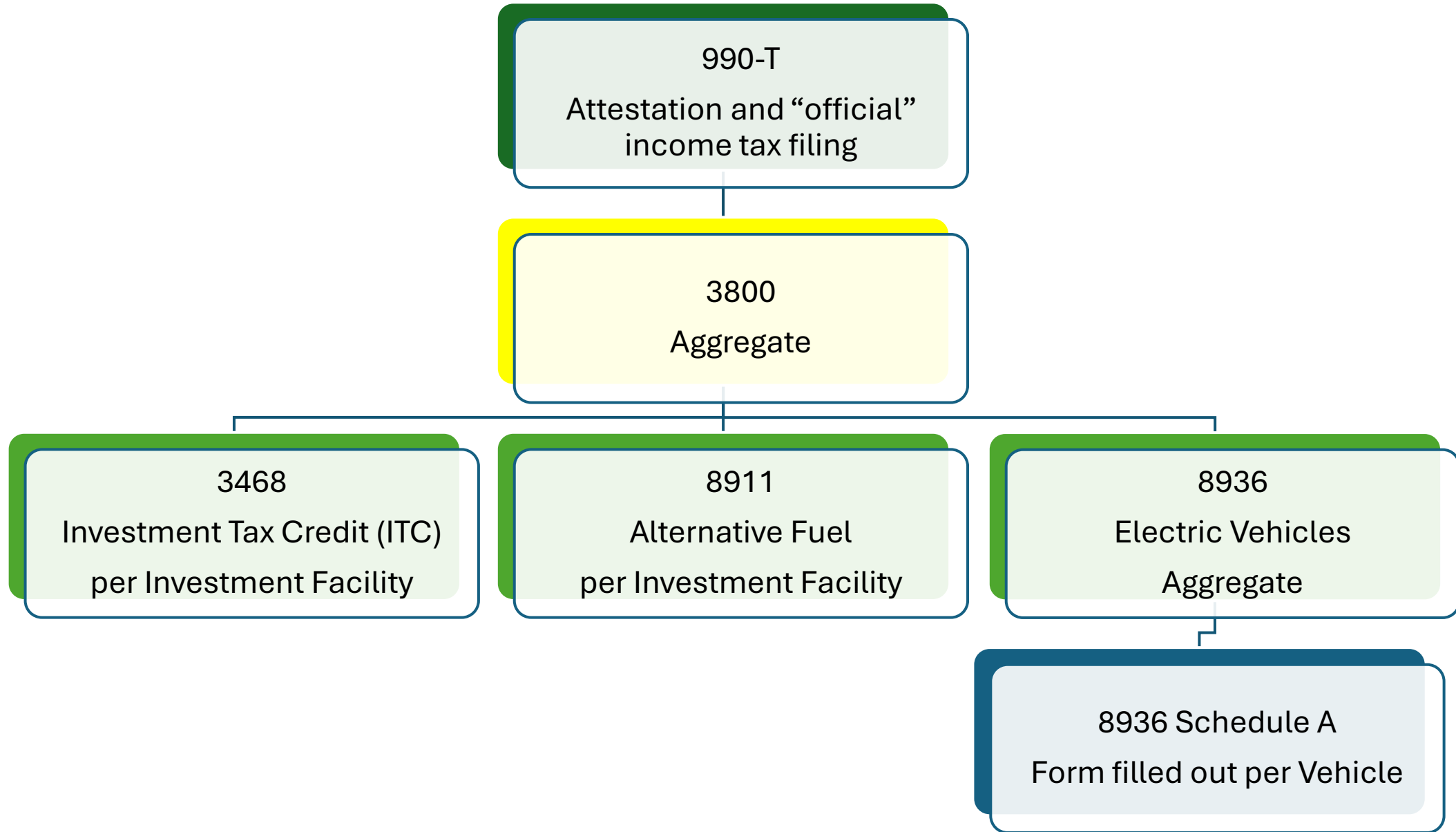
- **One Part:** Form 990-T: Exempt Organization Business Income Tax Return, or other applicable income tax return
- **One Part:** Form 3800: General Business Credit
- **One Part:** Form 8911: Alternative Fuel Vehicle Refueling Property Credit

## Investment Tax Credit, Section 48

- **One Part:** Form 990-T: Exempt Organization Business Income Tax Return, or other applicable income tax return
- **One Part:** Form 3800: General Business Credit
- **One Part:** Form 3468: Investment Credit



# Hierarchy of Filing





# IRS “Strongly Encourages” E-Filing

- The IRS has compiled info on approved e-filing software (MeF)

- [Form 990-T](#)
- [Form 8868](#)

## 1. [Taxslayer Pro](#)

Drake Software’s tax preparation software

## 2. [ProConnect Tax Online](#)

Intuit’s cloud-based tax preparation software

## 3. [TaxAct, Inc](#)

## 4. [CCH A Wolters Kluwer Business](#)

Form **990-T**

Department of the Treasury  
Internal Revenue Service

**Exempt Organization Business Income Tax Return**  
**(and proxy tax under section 6033(e))**

OMB No. 1545-0047

For calendar year 2023 or other tax year beginning \_\_\_\_\_, 2023, and ending \_\_\_\_\_, 20

Go to [www.irs.gov/Form990T](https://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection  
for 501(c)(3)  
Organizations Only

☐ Check box if address changed.

**B** Exempt under section  
☐ 501(c)( ) ( )  
☐ 408(e) ☐ 220(e)  
☐ 408A ☐ 330(a)  
☐ 529(a) ☐ 529A

**C** Book value of all assets at end of year

Print or Type

Name of organization ( ☐ Check box if name changed and see instructions.)  
Number, street, and room or suite no. If a P.O. box, see instructions.  
City or town, state or province, country, and ZIP or foreign postal code

**D** Employer identification number

**E** Group exemption number (see instructions)

☐ Check box if an amended return.

**G** Check organization type ☐ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university  
☐ 6417(d)(1)(A) Applicable entity

**H** Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐

**J** Enter the number of attached Schedules A (Form 990-T)

**K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☐ No  
If "Yes," enter the name and identifying number of the parent corporation

**L** The books are in care of Telephone number

**Part I** Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1
2	Reserved	2
3	Add lines 1 and 2	3
4	Charitable contributions (see instructions for limitation rules)	4
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5
6	Deduction for net operating loss. See instructions	6
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8
9	Trusts. Section 199A deduction. See instructions	9
10	Total deductions. Add lines 8 and 9	10
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11

**Part II** Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21)	1
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2
3	Proxy tax. See instructions	3
4	Other tax amounts. See instructions	4
5	Alternative minimum tax	5
6	Tax on noncompliant facility income. See instructions	6
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7

**Part III** Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a
b	Other credits (see instructions)	1b
c	General business credit. Attach Form 3800 (see instructions)	1c
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d
e	Total credits. Add lines 1a through 1d	1e
2	Subtract line 1e from Part II, line 7	2
3a	Amount due from Form 4255	3a
b	Amount due from Form 8611	3b
c	Amount due from Form 8697	3c
d	Amount due from Form 8866	3d
e	Other amounts due (see instructions)	3e
f	Total amounts due. Add lines 3a through 3e	3f
4	Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11291J

Form **990-T** (2023)

This document provides a step-by-step walk through of how to fill out Form 990-T: Exempt Organization Business Income Tax Return.

Forms 990-T and 3800 will always be filed for every elective payment election.

Identifying information should match your pre-registration portal information exactly. State and local entities are a [6417 \(d\)\(1\)\(A\)](#).

Please refer to [Instructions for Form 990-T](#).

In general, applicable entities should complete:

- The heading area above Part I, except items B, C, E, J, K, and L
- Part II, lines 3 and 7 (enter -0-)
- Part III, lines 6g, 7, 10, and 11
- Signature area

☐ Complete these sections ☐ Not applicable

Disclaimer: Please consult your tax advisor. The annotated forms are not intended to be tax advice but only an overview of one part in the elective pay election process.

[gfoa.org/ira-implementation-resources](https://gfoa.org/ira-implementation-resources)

Form 990-T (2023)

Page **2****Part III Tax and Payments** (continued)

<b>6a</b> Payments: Preceding year's overpayment credited to the current year . . . . .	<b>6a</b>		
<b>b</b> Current year's estimated tax payments. Check if section 643(g) election applies . . . . . <input type="checkbox"/>	<b>6b</b>		
<b>c</b> Tax deposited with Form 8868 . . . . .	<b>6c</b>		
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions) . . . . .	<b>6d</b>		
<b>e</b> Backup withholding (see instructions) . . . . .	<b>6e</b>		
<b>f</b> Credit for small employer health insurance premiums (attach Form 8941) . . . . .	<b>6f</b>		
<b>g</b> Elective payment election amount from Form 3800 . . . . .	<b>6g</b>		
<b>h</b> Payment from Form 2439 . . . . .	<b>6h</b>		
<b>i</b> Credit from Form 4136 . . . . .	<b>6i</b>		
<b>j</b> Other (see instructions) . . . . .	<b>6j</b>		
<b>7</b> <b>Total payments.</b> Add lines 6a through 6j . . . . .	<b>7</b>		
<b>8</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . <input type="checkbox"/>	<b>8</b>		
<b>9</b> <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed . . . . .	<b>9</b>		
<b>10</b> <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid . . . . .	<b>10</b>		
<b>11</b> Enter the amount of line 10 you want: <b>Credited to 2024 estimated tax</b> <b>Refunded</b>	<b>11</b>		

Enter total amount from your form 3800, total to be refunded to your EIN.

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

	Yes	No
<b>1</b> At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . \$		
<b>4</b> Enter available pre-2017 NOL carryovers here \$ . . . . . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b> Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
	\$	
	\$	
	\$	
	\$	
<b>6a</b> Reserved for future use . . . . .		
<b>b</b> Reserved for future use . . . . .		

**Part V Supplemental Information**

Provide any additional information. See instructions.

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name	Firm's EIN		
	Firm's address	Phone no.		

Attestation is for accuracy of provided information.

Form **990-T** (2023)