



REGISTRATION GUIDE

How to File for Direct Pay



This registration guide is here to help you file for direct pay (also known as elective pay) offered by the IRS for qualified tax-exempt organizations implementing renewable energy and battery storage projects.

1 Review the user guide and FAQs published by the IRS.

Please be sure to review the federal resources provided below for full details on how to navigate the pre-filing registration process from start to finish.

[Comprehensive User Guide](#)

[Frequently Asked Questions \(FAQs\)](#)

2 Determine when your Exempt Organization Return is due to identify your deadline for pre-registration filing with IRS (120 days before the Exempt Organization return due date).



How can I determine what my exempt organization's tax year is?

Generally, your tax year (or accounting period) can be found in the following documents:

- Your organization's by-laws.
- Your application for federal tax-exempt status (Forms 1023, 1023-EZ, 1024, or 1024-A) or the determination letter you received approving your tax-exempt status.
- The application, Form SS-4, your organization filed to obtain its employer identification number (EIN).
- A copy of a prior year return, Form 990 or 990-EZ, that you filed with the IRS.



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3

Collect together the information needed for pre-registration submission and provide it to CCEF at least 15 days prior to filing for review and comment.

4

Complete pre-filing registration with the IRS.

Eligible entities that qualify for a direct payment of the clean energy tax credit must register their eligible project with the IRS.

Registration must occur **after** the renewable energy property has been “placed in service” and at least **120 days before** the due date to file an Exempt Organization Return.

5

Provide evidence of filing along with the registration ID number (proof of registration) to CCEF within 10 days of submitting.

6

File your Exempt Organization Return by the due date.

Entities that don’t currently file an income tax return should file a 990-T or any other forms necessary. The regulations do not allow claiming the direct payment on an amended return or a late return.

Have Questions?

The CCEF team is available to help with any questions. Reach out to commercial@cocleanenergyfund.com.

CCEF is a mission-first, nonprofit investment fund with energy expertise and flexible capital, filling financing gaps to accelerate clean energy adoption. Learn about CCEF at our website [HERE](#).

