

# Direct Pay Tax Credits

*Required by Section 8008, Chapter 375, Laws of 2024*

# Acknowledgments

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# Executive summary

## Overview

The 2024 supplemental capital budget directed the Official of Financial Management (OFM) to report a summary of the state's tax returns submitted to the U.S. Internal Revenue Service (IRS) for clean energy projects that qualify for elective payment (direct pay tax credits) under the Inflation Reduction Act by June 30, 2025. OFM's responsibility is to provide oversight and guidance to state agencies, including institutions of higher education, to ensure that the state of Washington receives tax credits for direct pay eligible projects whenever possible.

Unlike competitive grant and loan programs for which applicants may not receive an award, direct pay allows entities to receive payment if the requirements for the tax credits are met.

The direct pay tax credits that are available include:

- Investment Tax Credit for Energy Property (§ 48, pre-2025)
- Clean Electricity Investment Tax Credit (§ 48E, 2025 onwards)
- Production Tax Credit for Electricity from Renewables (§ 45, pre-2025)
- Clean Electricity Production Tax Credit (§ 45Y, 2025 onwards)
- Low-Income Communities Bonus Credit [§ 48(e), 48E(h)]
- Credit for Carbon Oxide Sequestration (§ 45Q)
- Zero-Emission Nuclear Power Production Credit (§ 45U)
- Advanced Energy Project Credit (§ 48C)
- Advanced Manufacturing Production Credit (§ 45X)
- Credit for Qualified Commercial Clean Vehicles (§ 45W)
- Alternative Fuel Vehicle Refueling Property Credit (§ 30C)
- Clean Hydrogen Production Tax Credit (§ 45V)
- Clean Fuel Production Credit (§ 45Z, 2025 onwards)

To date, the direct pay tax credits that Washington state agencies have claimed or plan to claim include those for qualified commercial clean vehicles (45W), which provides a tax credit for the purchase of certain electric vehicles; the alternative fuel vehicle and refueling property credit (30C), which provides a tax credit for electric vehicle charging infrastructure; the investment tax credit for energy property (48); and the clean electricity investment tax credit (48E). The credits available under section 48 and 48E are being claimed by state agencies for a qualifying part of a power plant resiliency project and a solar project, respectively.

## Summary of tax returns for tax years 2023 and 2024

**For tax year 2023**, Washington state agencies filed a total of 379 tax returns with the IRS for three different types of direct pay tax credits, including the section 45W credit for qualified clean commercial vehicles, the section 30C credit for alternative fuel vehicle refueling property, and the section 48 investment tax credit for energy property. **Washington state agencies expect to receive up to \$4.4 million in direct pay tax credits from qualifying projects valued at \$27.8 million.**

**To date, for tax year 2024**, Washington state agencies have identified a total of 147 projects that qualify for three different types of direct pay tax credits, including the section 45W credit for qualified clean commercial vehicles, the section 30C credit for alternative fuel vehicle refueling property, and the section 48E clean electricity investment tax credit. **Washington state agencies expect to receive up to \$1.4 million in direct pay tax credits from qualifying projects valued at \$9.6 million.**

## Future of direct pay tax credits

As of the release of this report, the future of direct pay tax credits is somewhat uncertain. On May 22, 2025, the U.S. House of Representatives passed the budget reconciliation bill H.R. 1, known as the One Big Beautiful Bill Act. This bill contains some significant proposed changes to direct pay tax credits, including the elimination and repeal of several of the credits that have been or are planned to be used by Washington state agencies in tax years 2023 and 2024. OFM will continue to monitor the status of direct pay tax credits in federal law.

# Introduction

## 2024 supplemental capital budget proviso

The 2024 supplemental capital budget, Chapter 375, Laws of 2024 (Section 8008), directs the Official of Financial Management (OFM) to report a summary of the state's tax returns submitted to the U.S. Internal Revenue Service (IRS) for clean energy projects that qualify for elective payment (also referred to as "direct pay") under the Inflation Reduction Act (P.L. 117-169) by June 30, 2025.

**Sec. 8008.** (1)(a) The director of the office of financial management, or the director's designee, shall collect a list of clean energy projects from state agencies that may qualify for elective payment under P.L. 117-169 (Inflation Reduction Act of 2022), such as the purchase of electric vehicle fleets; alternative fuel vehicle refueling and charging; and renewable energy projects including wind, solar, geothermal, electrolytic hydrogen, and energy storage.

(b) For tax years 2023 and 2024, the director or director's designee shall work with agencies, including institutions of higher education, to complete all steps necessary to file an annual tax return with the United States internal revenue service on behalf of the state in order to claim elective payments available for state agency clean energy projects that have been placed into service.

(2) The office of financial management shall provide a report to the fiscal committees of the legislature by July 1, 2024, and June 30, 2025, that summarizes the state's tax return submitted that year, including the total dollar value of projects included in the tax return and the total dollar amount of direct pay tax credits sought. The report must also include an itemized list of the projects that display the dollar amounts and types of tax credits sought.

(3) Funds received by the state pursuant to this section shall be deposited into the inflation reduction elective pay account created in chapter . . . (Engrossed Senate Bill No. 6098), Laws of 2024 (concerning accounts).

(4) It is the intent of the legislature that funds received under this section will be allocated to capital projects through omnibus capital appropriations acts.

## OFM and state agency responsibilities

OFM's responsibility is to work with state agencies, including institutions of higher education, to provide oversight and guidance to ensure that the state of Washington receives tax credits for direct pay eligible projects to the extent that is possible. To accomplish this, OFM has taken several steps:

- OFM has included information for state agencies in the [capital budget instructions](#) for the 2024 supplemental and 2025–27 biennial budgets and requires agencies to identify and report projects included in decision packages that may qualify for direct pay tax credits.
- OFM created and maintains a [website](#) with information about direct pay to assist agencies with understanding requirements and deadlines and provide links to relevant IRS publications with answers to frequently asked questions.
- OFM Budget Division staff have assisted state agencies with understanding direct pay requirements and the process of submitting tax returns to the IRS on an as-needed basis.

State agencies are responsible for identifying projects that are eligible to receive direct pay tax credits and completing the process of submitting the required tax return to the IRS in order to receive the tax credits. The tax credits are required to be deposited in the Inflation Reduction Elective Pay Account (28V) for future allocation by the Legislature to capital projects. OFM requests updates from state agencies about the status of eligible projects and tax returns on a periodic basis.



# Inflation Reduction Act and direct pay tax credits

Direct pay, also referred to as elective pay, was created by the federal Inflation Reduction Act of 2022. This legislation allows tax-exempt entities such as state and local governments, as well as public and nonprofit organizations, to receive a payment equal to the full value of tax credits for qualifying clean energy projects. Unlike competitive grant and loan programs (which may require applying for and winning an award), direct pay allows entities to receive payment as long as the requirements for the tax credits are met.

The types of direct pay credits that are available fall into four main categories:

- Energy Generation and Carbon Capture
- Manufacturing
- Vehicles
- Fuels

## Energy generation and carbon capture credits

### Investment Tax Credit for Energy Property (§ 48, pre-2025) and Clean Electricity Investment Tax Credit (§ 48E, 2025 onwards)<sup>1</sup>

The direct pay tax credit available under section 48 is an investment credit for projects that began construction prior to January 1, 2025 and is available for certain specified renewable energy systems such as solar panels, wind turbines, hydropower facilities, ground-source heat pumps, and clean energy storage systems.

The credit available under section 48E is an investment credit for projects that were placed into service on or after January 1, 2025, and is available broadly for any clean electricity generation project that meets zero greenhouse gas (GHG) emissions requirements. These types of projects could include windfarms, solar farms, hydrogen-burning power plants, and nuclear power plants.

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<sup>1</sup> Elective Pay Blue Prints, Lawyers for Good Government, April 25, 2025, <https://l4gg.docsend.com/view/j4a7u89pjgexvdy>.

Both credits start with a base credit rate of 6% of the project costs and increase if other conditions are met:

- Compliance with prevailing wage and apprenticeship (PWA) requirements can increase the credit up to 30% of the project costs.
- The low-income communities bonus (LICB) credit can provide an additional credit of 10% to 20% of the project costs for eligible facilities on Tribal land, in federally subsidized housing or low-income communities, or in a location that benefits low-income households.
- The domestic content bonus credit allows projects that meet U.S. manufactured components requirements to qualify for an additional credit of 10% of the project costs.
- The energy communities bonus credit is an additional credit of 10% of the project costs. This is available for projects located in regions that have recently experienced the closure of coal mines or coal-fired power plants, brownfield sites, and areas with higher-than-average unemployment that receive significant local tax revenue from fossil fuels.

Projects with a nameplate capacity of less than one (1) megawatt (MW) alternating current (AC) do not have to demonstrate compliance with PWA requirements or domestic content requirements to qualify for the credit up to 30% of the project costs.

## Production Tax Credit for Electricity from Renewables (§ 45, pre-2025) and Clean Electricity Production Tax Credit (§ 45Y, 2025 onwards)<sup>2</sup>

The direct pay tax credits available under sections 45 and 45Y are based on the total amount of electricity generated from qualified energy sources and sold to an unrelated party each year. These tax credits are volumetric in nature and are awarded on a per-kilowatt-hour (kWh) basis.

The credit available under section 45 applies to projects that began construction prior to January 1, 2025. Entities that claim this credit can continue to do so for 10 years after the project is placed into service, even after the section 45Y credit becomes effective. This credit applies to energy produced from qualifying facilities using certain renewable resources: wind, closed-loop biomass, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, qualified hydropower production, and marine and hydrokinetic renewable energy. The electricity used to calculate this tax credit must be sold

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<sup>2</sup> Elective Pay Blue Prints, Lawyers for Good Government, April 25, 2025, <https://l4gg.docsend.com/view/j4a7u89pjgexvdy>.

to an unrelated taxpayer during the applicable tax year. Electricity that is produced and stored or consumed by the same entity does not qualify.

The section 45 tax credit amount is based on when a project is placed in service and which technology it uses:

- For tax year 2024, projects placed in service by January 1, 2022, can receive 2.9 cents per kWh if they generate electricity from wind, closed-loop biomass, or geothermal energy.
- For tax year 2024, projects placed in service by January 1, 2022, can receive 1.5 cents per kWh if they generate electricity from open-loop biomass, landfill gas, trash, qualified hydropower, or marine hydrokinetic renewable energy.
- Projects placed in service after January 1, 2022, receive 3.0 cents per kWh regardless of technology if the facility has a net output of less than 1 MW AC or if the facility meets PWA requirements. If these criteria are not met, the credit is 0.6 cents per kWh.

The credit available under section 45Y is for projects that are placed into service after January 1, 2025. This credit remains in effect at the current value until the applicable year, which is defined as the later of the year that U.S. electric sector emissions are 25% of their 2022 levels or 2032. After the applicable year has been met, the credit value decreases over a three-year period. This credit can also be claimed for the first 10 years of a project's life. This is a technology-neutral credit that applies to qualifying facilities that demonstrate a net GHG emission rate equal to or less than zero. The types of facilities that may qualify for this credit include wind power, hydropower, marine and hydrokinetic power, solar, geothermal, nuclear fission, and waste energy recovery, among others. The electricity used to calculate this tax credit can be sold to an unrelated taxpayer or consumed or stored by the credit claiming taxpayer.

The section 45Y tax credit base amount is 0.3 cents per kWh. For projects placed into service after January 1, 2022, the base amount is increased to 1.5 cents per kWh if the project has a net output of less than one (1) MW AC or meets PWA requirements.

For the direct pay tax credits available under sections 45 and 45Y the bonus credits for energy communities and domestic content are also applicable. Additionally, if projects qualifying for these credits are partly or entirely funded through municipal bonds, the tax credit received will be reduced by the percentage of the project paid for through municipal bonds, by up to 15%.

## Low-Income Communities Bonus Credit [§ 48(e), 48E(h)]<sup>3</sup>

The tax credits available under sections 48(e) and 48E(h) provide additional tax incentives for clean energy projects that benefit low-income communities, augment existing tax credits, and encourage the development of renewable energy facilities in underserved areas.

The credit available under section 48(e) is for solar, wind, or energy storage facilities with a capacity of less than 5 MW that are placed into service before 2025. To qualify for this credit, projects must be located in low-income communities, on Tribal land, be part of a qualified low-income residential building project, or be part of a qualified low-income economic benefit project.

The credit available under section 48E(h) is for technology-neutral clean electricity generation facilities with zero greenhouse gas emissions and a capacity of less than 5 MW that are placed into service in CY 2025 or later. The same location requirements as the section 48(e) credit also apply.

A 10% bonus credit is available for facilities located in low-income communities or on Tribal land. A 20% bonus credit is available for facilities that are part of a qualified low-income residential building project or a qualified low-income economic benefit project.

## Credit for Carbon Oxide Sequestration (§ 45Q)<sup>4</sup>

The direct pay tax credit available under section 45Q is for projects that capture qualified carbon oxide (CO or CO<sub>2</sub>), that would otherwise be released into the atmosphere, by permanently storing it in secure geologic formations or using it in a way that results in permanent sequestration, such as in the production of fuels, chemicals, or building materials. Qualifying projects or facilities must begin construction before 2033 and meet emissions thresholds by capturing a minimum amount of carbon annually:

- 12,500 metric tons for industrial facilities
- 18,750 metric tons for electric generating units
- 1,000 metric tons for direct air capture facilities

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<sup>3</sup> Elective Pay Blue Prints, Lawyers for Good Government, April 25, 2025, <https://l4gg.docsend.com/view/j4a7u89pjgexvdy>.

<sup>4</sup> Credit for Carbon Oxide Sequestration, Internal Revenue Service, <https://www.irs.gov/credits-deductions/credit-for-carbon-oxide-sequestration>.

This credit is available for 12 years starting from the date the carbon capture equipment is placed into service and the credit amount is determined based on method of sequestration:

- \$17 per metric ton of CO<sub>2</sub> permanently stored in geologic formations
- \$12 per metric ton for CO<sub>2</sub> used in enhanced oil recovery or converted into products like fuels or chemicals
- \$36 per metric ton for CO<sub>2</sub> captured from the atmosphere and permanently stored.

These credit amounts are increased by a factor of five if PWA and registered apprenticeship requirements are met.

## Zero-Emission Nuclear Power Production Credit (§ 45U)<sup>5</sup>

The direct pay tax credit available under section 45U is for qualifying existing nuclear power facilities. These facilities must be owned by the taxpayer, use nuclear energy to produce electricity, and have been placed in service before 2023. Additionally, the electricity produced must be sold to an unrelated person during the tax year.

This credit applies to electricity produced and sold in CY 2024 through CY 2032 and is calculated using a base rate of 0.3 cents per kWh of electricity produced and sold. If PWA and apprenticeship requirements are met, a bonus credit is available that increases the per kWh rate to 1.5 cents. Additionally, the base credit rate increases with inflation after CY 2024 and the credit is reduced if the nuclear facilities' gross receipts from electricity sales exceed certain thresholds.

## Manufacturing credits

### Advanced Energy Project Credit (§ 48C)<sup>6,7</sup>

The tax credit available under section 48C is for energy projects that establish, expand, or re-equip facilities to produce or recycle renewable energy equipment (solar panels, wind turbines, etc.) fuel cells or energy storage systems, electric grid modernization components, carbon capture or sequestration equipment, electric or hybrid vehicles and their components, or associated charging or refueling infrastructure. This credit is available for re-equipping industrial or manufacturing facilities with equipment designed to reduce GHG emissions by at least 20% through the installation of low- or zero-carbon process heat

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<sup>5</sup> Zero-Emission Nuclear Power Production Credit, Internal Revenue Service, <https://www.irs.gov/credits-deductions/zero-emission-nuclear-power-production-credit>.

<sup>6</sup> Qualifying Advanced Energy Project Credit (48C) Program, US Department of Energy, Qualifying Advanced Energy Project Credit (48C): Overview, <https://www.energy.gov/infrastructure/qualifying-advanced-energy-project-credit-48c-program>.

<sup>7</sup> Frequently asked questions about the Qualifying Advanced Energy Project (48C) credit, Internal Revenue Service, <https://www.irs.gov/credits-deductions/frequently-asked-questions-about-the-qualifying-advanced-energy-project-48c-credit>.

systems, carbon capture equipment, or energy efficiency improvements. This credit is also available for establishing, expanding, or re-equipping facilities for the processing, refining, or recycling of critical materials.

The base credit amount available is 6% of the project costs, increasing to 30% of the qualifying investment when PWA and apprenticeship requirements are met. The program under section 48C is competitive and managed by the IRS and U.S. Department of Energy. A total of \$10 billion has been allocated to the program:

- Round 1 in March 2024, allocated \$4 billion in tax credits to over 100 projects across 35 states, with approximately \$1.5 billion directed to energy communities, which include areas with closed coal mines or coal-fired power plants.
- Round 2 in January 2025, allocated the remaining \$6 billion to projects in more than 30 states, with roughly \$2.5 billion supporting approximately 50 projects in energy communities.

## Advanced Manufacturing Production Credit (§ 45X)<sup>8,9,10</sup>

The direct pay tax credit available under section 45X is for taxpayers that manufacture eligible components for solar energy (photovoltaic cells, photovoltaic wafers, solar-grade polysilicon, etc.), wind energy (blades, nacelles, towers, etc.), inverters (central, commercial, residential, micro, and utility-scale), qualifying battery components (electrode active materials, battery cells, etc.), and certain critical minerals. These components must be produced and sold between CY 2023 and CY 2032 to qualify for the credit.

The amount of credit available varies based on the component type and is calculated using one of the following methods:

- Fixed amount per unit: For example, photovoltaic wafers earn \$12 per square meter and torque tubes earn \$0.87 per kilogram.
- Capacity-based: Components like wind turbine blades earn \$0.02 per watt of the turbine's total rated capacity.
- Percentage of production cost: Applicable to critical minerals and electrode active materials, this is calculated as 10% of the production cost.

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<sup>8</sup> Final Regulations Issued Regarding Section 45X Advanced Manufacturing Production Tax Credit, Baker Botts LLP, November 1, 2024, <https://www.bakerbotts.com/thought-leadership/publications/2024/october/final-regulations-issued-regarding-section-45x-advanced-manufacturing-production-tax-credit>.

<sup>9</sup> Advanced Manufacturing Production Credit, Internal Revenue Service, <https://www.irs.gov/credits-deductions/advanced-manufacturing-production-credit>.

<sup>10</sup> Federal Register: Section 45X Advanced Manufacturing Production Credit, 88 FR 86844, 2023-27498, Department of Treasury and Internal Revenue Service, December 15, 2023, <https://www.federalregister.gov/documents/2023/12/15/2023-27498/section-45x-advanced-manufacturing-production-credit>.

Qualifying taxpayers cannot claim both the section 45X credit and the section 48C investment tax credit for the same project. The section 45X credit begins to phase out for components sold after 2029, as follows:

- 2030: 75% of the credit
- 2031: 50% of the credit
- 2032: 25% of the credit
- After 2032: 0% of the credit

## Vehicles credits

### Credit for Qualified Commercial Clean Vehicles (§ 45W)<sup>11</sup>

The direct pay tax credit available under section 45W helps to offset the cost of cleaner vehicles and can be applied to fleet purchases. To claim this credit, the vehicles purchased must be:

- Fully electric or plug-in hybrid
- Owned by the entity claiming the credit
- Placed into service in the year the credit is claimed
- Made by a qualifying manufacturer

This credit provides up to \$7,500 for fully electric light-duty vehicles and up to \$40,000 for fully electric medium and heavy-duty vehicles. For plug-in hybrids, the credit amount is up to half of the amount for fully electric vehicles (EVs).

Leased vehicles may also qualify for the tax credit under section 45W if the following criteria are met:

- If the lease term covers more than 80% of the vehicle's expected useful life.
- If the lessee is economically compelled to acquire the vehicle at the end of the lease term or if the lease contains a bargain price option at the end of the lease term.
- If the risks and rewards of ownership fall primarily on the lessee rather than the lessor, meaning that the lease contains a clause requiring the lessee to pay any difference between the vehicle's actual and expected residual value.

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<sup>11</sup> Elective Pay Blue Prints, Lawyers for Good Government, April 25, 2025, <https://l4gg.docsend.com/view/j4a7u89pjgexvdy>.

## Alternative Fuel Vehicle Refueling Property Credit (§ 30C)<sup>12</sup>

The direct pay tax credit available under Section 30C applies to infrastructure that is used to refuel alternative vehicles, including infrastructure that stores or dispenses clean-burning fuel or recharges EVs. Examples include electricity, ethanol, natural gas, hydrogen, and biodiesel. Eligible project costs include items such as chargers, charging ports, connectors, wall mounts, electric panels, and conduit wiring for EV chargers, storage tanks, cryogenic pumps, evaporators, electrical supply equipment, firewalls, piping, and hydrogen fuel dispensers for non-electric alternative fuel refueling stations. To qualify for the credit, the infrastructure must be located in a low-income or nonurban census tract.

The section 30C credit amount varies, but can be up to 30% of the project cost:

- The base credit amount is 6% of the project cost up to \$100,000 per single item (per charging port, fuel dispenser, etc.) and can be claimed for each single item.
- Meeting PWA requirements increases the credit amount that can be claimed up to 30% of the project costs, up to \$100,000 per qualifying item.

## Fuels credits

### Clean Hydrogen Production Tax Credit (§ 45V)<sup>13</sup>

The direct pay tax credit available under section 45V is designed to encourage the production of clean hydrogen. This credit is available to producers of clean hydrogen, defined as hydrogen produced with low or no carbon emissions. The value of the tax credit is based on the amount of clean hydrogen produced and the carbon intensity of the production process. Hydrogen produced with the least environmental impact (i.e., lowest carbon emissions) is eligible for the maximum credit. The credit is calculated per kilogram of clean hydrogen produced, with the maximum value being up to \$3 per kilogram for hydrogen produced with very low or no carbon emissions. This credit can be claimed annually and is available for a period of 10 years starting from the date the hydrogen production facility is placed into service.

### Clean Fuel Production Credit (§ 45Z, 2025 onwards)<sup>14</sup>

The direct pay tax credit available under section 45Z is designed to encourage the domestic production of low-carbon transportation fuels, applying to fuels that are produced in CY 2025

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<sup>12</sup> Elective Pay Blue Prints, Lawyers for Good Government, April 25, 2025, <https://l4gg.docsend.com/view/j4a7u89pjgexvdy>.

<sup>13</sup> Federal Register: Credit for Production of Clean Hydrogen and Energy Credit, 90 FR 2224, 2024-31513, Department of Treasury and Internal Revenue Service, January 10, 2025, <https://www.federalregister.gov/documents/2025/01/10/2024-31513/credit-for-production-of-clean-hydrogen-and-energy-credit>.

<sup>14</sup> Clean Fuel Production Credit, Internal Revenue Service, <https://www.irs.gov/credits-deductions/clean-fuel-production-credit>.



or later and are sold before the end of CY 2027. This credit applies to certain low-emissions transportation fuels that are produced in qualifying U.S.-based facilities. The credit applies to sustainable aviation fuels and other types of fuels for on-highway use such as biodiesel, ethanol, gasoline, hydrogen, and others. Fuels must have GHG emissions of less than 50 kilograms of CO2 equivalent to qualify for the credit.

The credit amount is determined by multiplying the applicable base rate by the fuels emissions factor. The base rate for sustainable aviation fuel is \$0.35 per gallon and can increase to \$1.75 per gallon if PWA and apprenticeship requirements are met. The base rate for other transportation fuels is \$0.20 per gallon, increasing to \$1.00 per gallon if PWA and apprenticeship requirements are met.

## Current status of direct pay tax credits at the federal level<sup>15,16</sup>

As of the release of this report (June 2025), the future of Inflation Reduction Act direct pay tax credits is somewhat uncertain. On May 22, 2025, the U.S. House of Representatives passed the budget reconciliation bill H.R. 1, known as the One Big Beautiful Bill Act. This bill contains some significant proposed changes to some of the existing direct pay tax credits. This bill:

- Repeals the section 45W credit for qualified commercial clean vehicles for fleet vehicles that are acquired after December 31, 2025.
- Repeals the section 30C alternative fuel vehicle refueling property credit for electric vehicle charging infrastructure that is placed into service after December 31, 2025.
- Repeals the section 45V clean hydrogen production tax credit for projects placed into service after December 31, 2025.
- Eliminates the section 45Y clean electricity production tax credit and the section 48E investment tax credit for energy property for all clean energy projects (except nuclear) that begin construction more than 60 days after the passage of the bill.
- Accelerates the phase out for the section 48 investment tax credit specifically for geothermal projects and ground source heat pump projects beginning construction after December 31, 2029, with the phase out complete by December 31, 2031.
- Places additional restrictions on the use of the low-income community bonus credit.

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<sup>15</sup> LG44 Alert: Budget Reconciliation Effects on Clean Energy Tax Credits and Elective Pay, Lawyers for Good Government, Updated June 3, 2025, <https://www.lawyersforgoodgovernment.org/elective-pay-ira-tax-incentives>.

<sup>16</sup> House-passed tax bill would end many clean energy credit and add unworkable rules to others, The Tax Law Center, NYU Law, May 30, 2025, <https://taxlawcenter.org/blog/house-passed-tax-bill-would-end-many-clean-energy-credits-and-add-unworkable-rules-to-others>.

H.R. 1 will next move to the U.S. Senate for further consideration. At present, it is unknown if the provisions of this bill that modify current direct pay tax credits will remain as they are in the House-passed version. OFM will continue to monitor the status of direct pay tax credits in federal law.

# Summary of Washington state direct pay tax returns

This section summarizes the tax returns that were submitted or are planned to be submitted by Washington state agencies for projects that are eligible for direct pay tax credits for tax years 2023 and 2024. In general, projects that were put into service in state fiscal year 2024 (meaning between July 1, 2023, and June 30, 2024), fall within tax year 2023. Projects that are put into service in state fiscal year 2025 (meaning between July 1, 2024, and June 30, 2025), fall within tax year 2024. The regular IRS reporting deadline for tax year 2023 was November 15, 2024, with the extended deadline being May 15, 2025, providing an additional six months for taxpayers to submit returns. The regular IRS reporting deadline for tax year 2024 is November 15, 2025, with the extended deadline being May 15, 2026.

The IRS requires entities that intend to file tax returns seeking direct pay tax credits to preregister. This includes creating an account with the IRS, verifying personal identity, and providing information about the qualifying projects. The IRS recommends that entities complete the preregistration process at least 120 days before the tax return due date in order to allow time for the submissions to be reviewed.

## 2023 direct pay tax returns

For tax year 2023, Washington state agencies filed a total of 379 tax returns with the IRS for three different types of direct pay tax credits, including the section 45W credit for qualified clean commercial vehicles, the section 30C credit for alternative fuel vehicle refueling property, and the section 48 investment tax credit for energy property.

The tax return filings for tax year 2023 included 377 electric vehicles that qualify for the section 45W credit. The total cost of these vehicles was \$22.1 million, and the total amount of credit that the state expects to receive for these vehicles is \$2.8 million.

The tax return filings for tax year 2023 also included one EV infrastructure project that qualifies for the section 30C credit. The cost of this project is \$288,000, and the state expects to receive a credit in the amount of \$86,000.

Additionally, the tax return filings for tax year 2023 included one power plant resiliency project that qualifies for the section 48 credit. The cost of the eligible portion of this project is \$5.3 million, and the state expects to receive a credit in the amount of \$1.5 million.

Washington state agencies expect to receive up to \$4.4 million in direct pay tax credits from qualifying projects valued at \$27.8 million.

A summary of tax year 2023 direct pay tax credits by agency and credit type is provided in Table 1. The itemized list of these projects is provided in Appendix A.

**Table 1. Summary of tax year 2023 direct pay tax credits, by state agency and credit type**

State Agency	Number of Projects	Credit Type	Total Project Cost	Total Credit Amount
<b>DOC</b>	18	45W	\$1,219,227	\$135,000
<b>DOC</b>	1	30C	\$287,828	\$86,348
<b>DES</b>	317	45W	\$18,824,040	\$2,377,500
<b>UW</b>	19	45W	\$717,105	\$142,500
<b>UW</b>	1	48	\$5,316,538	\$1,461,933
<b>WSDOT</b>	12	45W	\$792,420	\$90,000
<b>WSP</b>	11	45W	\$593,515	\$82,500
<b>TOTAL</b>	<b>379</b>		<b>\$27,750,674</b>	<b>\$4,375,781</b>

## 2024 direct pay tax returns

For tax year 2024, Washington state agencies have identified a total of 147 projects that qualify for three different types of direct pay tax credits, including the section 45W credit for qualified clean commercial vehicles, the section 30C credit for alternative fuel vehicle refueling property, and the section 48E clean electricity investment tax credit.

As of the date of this report, agencies are in the process of gathering the appropriate documentation and preparing to preregister these projects with the IRS in order to ensure that they are able to file tax returns timely for the November 15, 2025, tax reporting deadline. To date, agencies have identified 139 electric vehicles that qualify for the section 45W credit for qualified commercial clean vehicles, seven electric vehicle infrastructure projects that qualify for the section 30C alternative fuel vehicle refueling property credit, and one solar panel installation project that qualifies for the section 48E clean electricity investment tax credit.

For tax year 2024, the total cost of the electric vehicles identified to date is \$8.1 million, and the total amount of section 45W direct pay tax credits that the state expects to receive for these electric vehicles is \$1.0 million. The total cost of the electric vehicle infrastructure projects identified to date is \$1.1 million, and the total amount of section 30C direct pay tax credits that the state expects to receive for these alternative vehicle fueling projects is \$323,000. The total cost of the solar panel installation project identified is \$473,000, and the

total section 48E tax credit the state expects to receive for this project is up to \$142,000. Washington state agencies expect to receive up to \$1.5 million in direct pay tax credits from qualifying projects valued at \$9.6 million, and additional qualifying projects may still be identified before the upcoming tax reporting deadline.

A summary of tax year 2024 direct pay tax credits by agency and credit type is provided in Table 2. The itemized list of these projects is provided in Appendix B.

**Table 2. Summary of tax year 2024 direct pay tax credits, by state agency and credit type**

<b>State Agency</b>	<b>Number of Projects</b>	<b>Credit Type</b>	<b>Total Project Cost</b>	<b>Total Credit Amount</b>
<b>CWU</b>	1	48E	\$473,467	\$142,040
<b>DOC</b>	4	30C	\$1,038,191	\$311,457
<b>DES</b>	113	45W	\$6,353,457	\$847,500
<b>DNR</b>	3	30C	\$38,136	\$11,441
<b>DNR</b>	13	45W	\$858,201	\$97,500
<b>WSDOT</b>	5	45W	\$382,472	\$37,500
<b>WSP</b>	8	45W	\$461,480	\$60,000
<b>TOTAL</b>	<b>147</b>		<b>\$9,605,404</b>	<b>\$1,507,438</b>

# Conclusion

For tax years 2023 and 2024, Washington state agencies have identified a total of 526 projects that may be eligible for several different types of direct pay tax credits. These projects have a total cost of \$37.4 million and may be eligible to receive direct pay tax credits valued at up to \$5.9 million. To date, Washington state agencies are still waiting for the IRS to finish processing the tax returns that have been submitted and are still waiting to receive payment for these tax credits.

Given the uncertainty at the federal level about the future availability of direct pay tax credits, OFM will continue to monitor federal legislation to ensure Washington state agencies can take advantage of these credits to the extent possible.

# Appendix A: 2023 direct pay tax return detail

Table 3 contains an itemized list of the projects for tax year 2023 for which tax returns have been submitted to the IRS seeking direct pay tax credits.

Table 3. Tax year 2023 direct pay tax credit detail

Tax Year	State Agency	Project Type	Tax Credit Type	Project Cost	Tax Credit Amount
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$59,128	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,773	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$59,532	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$31,857	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$31,857	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$31,857	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$31,857	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,553	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
2023	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,282	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$33,399	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,879	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$33,399	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$32,879	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$48,770	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$48,812	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,505	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$50,948	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,087	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,881	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$47,154	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,881	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,881	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,881	\$7,500



<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,881	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$73,434	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$74,864	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,155	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,881	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$82,126	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$50,402	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$67,640	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$68,417	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$68,246	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,087	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,881	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,881	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,881	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,881	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$49,907	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,522	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$51,918	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,040	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,040	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,040	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,040	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,040	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,040	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,040	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,040	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,040	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,040	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,977	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,541	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,544	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,184	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,997	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,924	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500



<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,401	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,401	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$66,642	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,768	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,716	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,250	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,250	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,250	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,250	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,250	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$52,250	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,170	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,219	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$43,142	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,945	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$43,142	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,090	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,638	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,444	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,541	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,541	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,541	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,541	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,541	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,541	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,541	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,592	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,993	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$56,090	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,366	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,366	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,366	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,540	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,540	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,540	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,540	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,540	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,965	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2023</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2023</b>	Department of Corrections	EV Infrastructure	30C	\$287,828	\$86,348
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$119,035	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$119,035	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$119,035	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$119,035	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$64,604	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$119,035	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$119,035	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$64,604	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$64,604	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$31,434	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$31,123	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$31,795	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$40,959	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$31,123	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$31,549	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$41,188	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$41,209	\$7,500
<b>2023</b>	Department of Corrections	Electric Vehicle (EV)	45W	\$30,823	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$75,784	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$75,659	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$55,675	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$61,077	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$65,780	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$65,692	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$55,419	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$62,844	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$50,880	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$50,880	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$86,366	\$7,500
<b>2023</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$86,366	\$7,500
<b>2023</b>	University of Washington	Power Plant Resiliency	48	\$5,316,538	\$1,461,933
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$31,754	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$32,824	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$32,824	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$34,965	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$47,947	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$47,947	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$47,947	\$7,500
<b>2023</b>	University of Washington	Electric Vehicle (EV)	45W	\$56,280	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$33,311	\$7,500
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$33,054	\$7,500
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$33,054	\$7,500
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$58,171	\$7,500
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$57,077	\$7,500
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$57,077	\$7,500
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$57,077	\$7,500
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$58,713	\$7,500
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$57,077	\$7,500
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$60,257	\$7,500
<b>2023</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$88,647	\$7,500
<b>TOTAL</b>				<b>\$27,750,674</b>	<b>\$4,375,781</b>



## Appendix B: 2024 direct pay tax return detail

Table 4 contains an itemized list of the projects for tax year 2024 that state agencies have identified as eligible for direct pay tax credits and intend to file tax returns with the IRS to receive direct pay tax credits.

Table 4. Tax year 2024 direct pay tax credit detail

Tax Year	State Agency	Project Type	Tax Credit Type	Project Cost	Tax Credit Amount
2024	Central Washington University	Solar	48E	\$473,467	\$142,040
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$76,885	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,465	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$64,093	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$69,998	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$69,998	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$69,998	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$69,998	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$69,998	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$69,998	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,002	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$71,465	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$81,465	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$59,532	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,745	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$68,403	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$68,403	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,366	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$63,610	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,523	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,523	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,523	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,523	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,523	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$43,142	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$86,885	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$63,610	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,366	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$65,366	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$76,885	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$76,286	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$55,273	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
<b>2024</b>	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500

Tax Year	State Agency	Project Type	Tax Credit Type	Project Cost	Tax Credit Amount
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,322	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,322	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$53,322	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$46,985	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,036	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$57,246	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$43,142	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
2024	Department of Enterprise Services	Electric Vehicle (EV)	45W	\$54,494	\$7,500
2024	Department of Natural Resources	Electric Vehicle (EV)	45W	\$62,575	\$7,500
2024	Department of Natural Resources	Electric Vehicle (EV)	45W	\$62,575	\$7,500
2024	Department of Natural Resources	Electric Vehicle (EV)	45W	\$62,575	\$7,500
2024	Department of Natural Resources	Electric Vehicle (EV)	45W	\$86,366	\$7,500
2024	Department of Natural Resources	Electric Vehicle (EV)	45W	\$62,575	\$7,500
2024	Department of Natural Resources	Electric Vehicle (EV)	45W	\$68,618	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2024</b>	Department of Natural Resources	Electric Vehicle (EV)	45W	\$86,366	\$7,500
<b>2024</b>	Department of Natural Resources	Electric Vehicle (EV)	45W	\$62,575	\$7,500
<b>2024</b>	Department of Natural Resources	Electric Vehicle (EV)	45W	\$62,575	\$7,500
<b>2024</b>	Department of Natural Resources	Electric Vehicle (EV)	45W	\$65,908	\$7,500
<b>2024</b>	Department of Natural Resources	Electric Vehicle (EV)	45W	\$54,792	\$7,500
<b>2024</b>	Department of Natural Resources	Electric Vehicle (EV)	45W	\$65,908	\$7,500
<b>2024</b>	Department of Natural Resources	Electric Vehicle (EV)	45W	\$54,792	\$7,500
<b>2024</b>	Department of Natural Resources	EV Infrastructure	30C	\$4,977	\$1,493
<b>2024</b>	Department of Natural Resources	EV Infrastructure	30C	\$27,861	\$8,358
<b>2024</b>	Department of Natural Resources	EV Infrastructure	30C	\$5,298	\$1,589
<b>2024</b>	Department of Corrections	EV Infrastructure	30C	\$508,000	\$152,400
<b>2024</b>	Department of Corrections	EV Infrastructure	30C	\$145,995	\$43,798
<b>2024</b>	Department of Corrections	EV Infrastructure	30C	\$40,366	\$12,110
<b>2024</b>	Department of Corrections	EV Infrastructure	30C	\$343,830	\$103,149
<b>2024</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$66,264	\$7,500
<b>2024</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$88,208	\$7,500
<b>2024</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$86,759	\$7,500
<b>2024</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$86,845	\$7,500
<b>2024</b>	Department of Transportation	Electric Vehicle (EV)	45W	\$54,396	\$7,500
<b>2024</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$71,083	\$7,500
<b>2024</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$71,083	\$7,500

<b>Tax Year</b>	<b>State Agency</b>	<b>Project Type</b>	<b>Tax Credit Type</b>	<b>Project Cost</b>	<b>Tax Credit Amount</b>
<b>2024</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$53,219	\$7,500
<b>2024</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$53,219	\$7,500
<b>2024</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$53,219	\$7,500
<b>2024</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$53,219	\$7,500
<b>2024</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$53,219	\$7,500
<b>2024</b>	Washington State Patrol	Electric Vehicle (EV)	45W	\$53,219	\$7,500
<b>TOTAL</b>				<b>\$9,605,404</b>	<b>\$1,507,438</b>