



November 4, 2022

To: Internal Revenue Service  
Fm: Andy Johnson, Executive Director, Clean Energy Districts of Iowa  
Re: Notice 2022-50

---

I respectfully submit the following response to the “Request for Comments on Elective Payment of Applicable Credits and Transfer of Certain Credits.”

- 0.01 Elective Payments
  - Q5(a): With respect to the definition of the term “applicable entity” in § 6417(d)(1):
    - (a) What, if any, guidance is needed to clarify which entities are applicable entities for purposes of § 6417(d)(1)(A), and which taxpayers may elect to be treated as applicable entities under § 6417(d)(1)(B), (C), or (D) for purposes of § 6417?
      - Treasury or IRS need to clarify that “applicable entity” includes all non-governmental non-profits, AND that it includes all “instrumentalities” of state and local governments as well, such as Councils of Government, Regional Planning Commissions, Community Action Agencies, and the full variety of non-taxable entities. In addition, guidance needs to include specific reference to the eligibility of higher education institutions, non-profit rural hospitals, houses of worship, and other 501 c3 nonprofit organizations.

Please contact me if you have any concerns or questions. We appreciate the opportunity to provide this feedback.

Sincerely,

Andrew Johnson  
Executive Director  
Clean Energy Districts of Iowa

P.O. Box 5  
Decorah, IA 52101  
(563) 382-4207  
[andy@energydistrict.org](mailto:andy@energydistrict.org)