

Texas Clean Cities Coalitions



Advancing Clean and Efficient Transportation in Texas

Lunch and Learn Webinar:
Federal Tax Credits for Alternative Fuels & Clean Vehicles

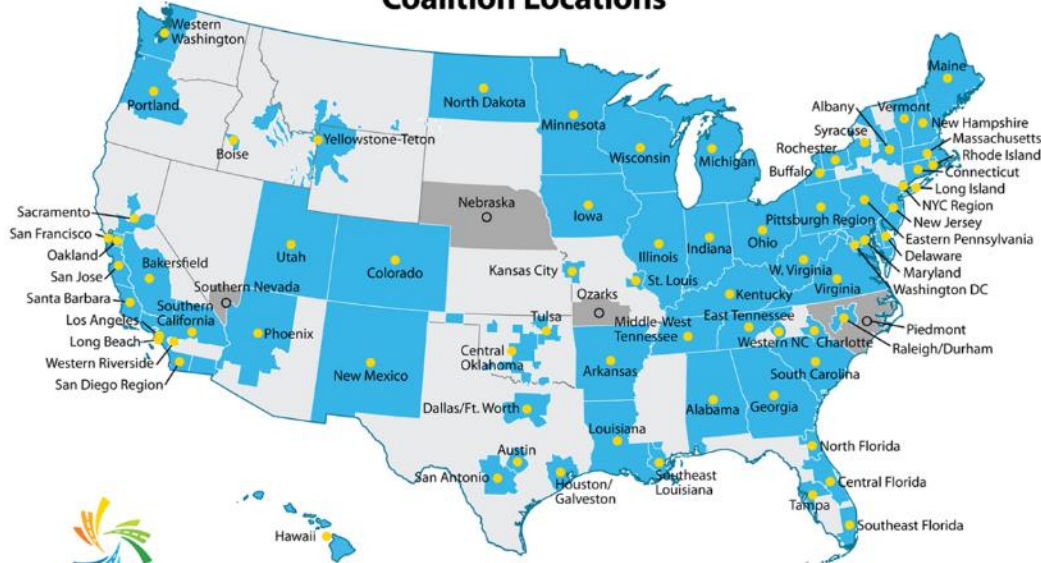
Agenda

- **Clean Cities and Communities Overview**
- **Green's Blue Flame** – Propane Supplier
- **Almeda Fuels** – CNG Supplier
- **Alvin ISD** – Propane User
- **Electric Drive Transportation Association** – Clean Commercial Vehicle Credit
- **The Transport Project** – The Future of Tax Credits

Clean Cities and Communities Coalition Network

Advancing affordable, domestic transportation fuels and technologies

Coalition Locations



- Forums for local stakeholders to connect and collaborate
- Provide grassroots support and resources
- Identify cost-effective solutions that work locally



Clean Cities and Communities

■ DOE-Designated Coalitions ■ DOE-Designated Apprentice Coalitions

Map Date: 4/1/24



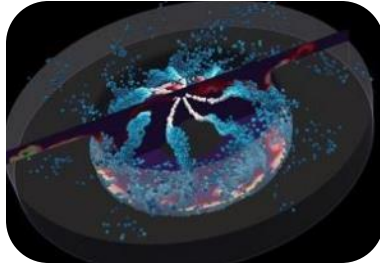
Materials
Technologies



Energy Efficient
Mobility Systems



Batteries and
Electrification



Advanced Engine
and Fuel

Vehicle Technologies Office

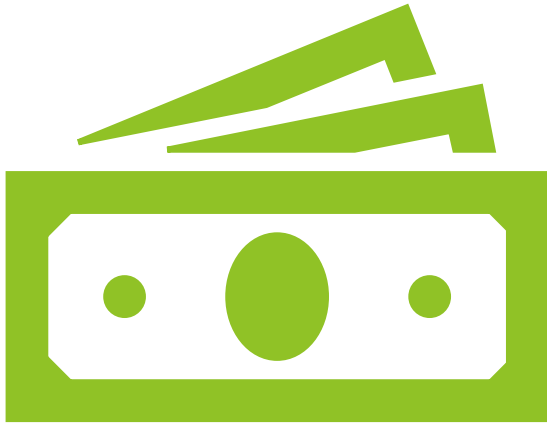
- ✓ Improve energy *efficiency*
- ✓ Increase domestic energy *security*
- ✓ Reduce operating *costs* for consumers and business
- ✓ Improve global *competitiveness* of U.S. economy

Technology Integration

Provide objective data and real-world lessons learned that inform future research needs and support local decision-making



Propane Supplier: Green's Blue Flame



How Suppliers Claim the Credit

Brian Green

Green's Blue Flame Gas Company

Forms Required

▶ [Form 720](#)

- ▶ Quarterly Federal Excise Tax Return

▶ [Form 8849](#)

- ▶ Claim for Refund on Excise Taxes
- ▶ [Schedule 3](#) - Certain Fuel Mixtures and the Alternative Fuel Tax Credit

▶ [Form 637](#)

- ▶ Application for Registration (For Certain Excise Tax Activities)
- ▶ First-time applications

▶ [Form 4136](#)

- ▶ For Claims not made during Income Tax Year
- ▶ Doesn't apply to Government or Tax-exempt entities

Schedule 3 (Form 8849) Certain Fuel Mixtures and the Alternative Fuel Credit
 Attach to Form 8849. Don't file with any other schedule.
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 Attach to Form 8849. Don't file with any other schedule.

OMB No. 1545-1000

Name as shown on Form 8849 EIN or SSN Total refund (see instructions) \$

Caution: For instructions on how to make a one-time claim for the alternative fuel credit for the first, second, and third calendar quarters of 2022, see the Instructions and Notice 2022-30. For the fourth calendar quarter of 2022 and later, the alternative fuel credits must first be taken on Form 720, Quarterly Federal Excise Return, as a credit against your alternative fuel or compressed natural gas (CNG) tax liability. If you have this tax liability and you didn't make the claim on Form 720, Schedule C, as a credit against that liability, you must first file Form 720-X, Amended Quarterly Federal Excise Tax Return, before Schedule 3 (Form 8849) can be used for the refund. You can't claim any amounts on Form 8849 that you claimed for all claimants on Form 720, Schedule C, Form 720-X, or Form 8138. Credit for Federal Tax Paid on Fuels or Form 8864, Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit.

Claimant's registration no.
 Enter your registration number, including the prefix. Line 3 claimants must enter their AL or AM registration number.

Period of claim: Enter month, day, and year in MM/DD/YYYY format. From To

1 Reserved for future use
 Reserved for future use

	(a) Rate	(b) Gallons of alcohol	(c) Amount of claim (Multiply col. (a) by col. (b).)	(d) CRN
a Reserved for future use				
b Reserved for future use				

2 Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel (SAF) Mixture Credit

Biodiesel or renewable diesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel, or produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D306, or other equivalent standard approved by the IRS. The biodiesel or renewable mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. **Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant) for use in an aircraft, each sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that isn't kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1650 Annex A1, (ii) isn't derived from coprocessing an applicable material for materials derived from an applicable material with a feedstock that isn't biomass, (iii) isn't derived from palm fatty acid distillate or petroleum, and (iv) has been certified in accordance with section 40(b)(6) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. For all claims, Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

	(a) Rate	(b) Number of gallons sold or used	(c) Amount of claim (Multiply col. (a) by col. (b).)	(d) CRN
a Biodiesel (other than ag1 biodiesel) mixtures	\$1.00		\$	388
b Ag1 biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			397
d Sustainable aviation fuel mixtures (see instructions)				440

3 Alternative Fuel Credit

	(a) Rate	(b) Gallons, or gallons or diesel gallon equivalent	(c) Amount of claim (Multiply col. (a) by col. (b).)	(d) CRN
a Liquefied petroleum gas (LPG) (see instructions)	\$.50		\$	426
b "E" Series fuels	.50			427
c Compressed natural gas (CNG) (see instructions)	.50			428
d Liquefied hydrogen sold or used before 2023	.50			429
e Fischer-Tropsch process liquid fuel from coal (including peat)	.50			430
f Liquid fuel derived from biomass	.50			431
g Liquefied natural gas (LNG) (see instructions)	.50			432
h Liquefied gas derived from biomass	.50			436
i Compressed gas derived from biomass	.50			437

Send this schedule with completed Form 8849 to Internal Revenue Service, P.O. Box 112, Columbia, KY 41012-0112, on the envelope with "Fuel Mixture Claim."
 For Privacy Act and Paperwork Reduction Act Notice, see Form 8849 Instructions. OMB No. 1545-1000 Schedule 3 (Form 8849) (Rev. 1-09-21)

Deadlines

- ▶ Form 720
 - Last day of the first month of the quarter - for prior quarter Example for Q1 deadline is April 30th
- ▶ Form 8849
 - With taxable year
 - Within 3 years of the close of the Taxable year for government and non-taxable entities
- Form 4136
 - Within 3 years of the close of the Taxable year

Additional Information for Schedules 1, 2, and 3

Annual Claims

If a claim was not made for any gallons during the income tax year on Form 8849, an annual claim may be made. Generally, an annual claim is made on Form 4136 for the income tax year during which the fuel was:

- Used by the ultimate purchaser;
- Sold by the registered ultimate vendor;
- Purchased with a credit card issued by a registered credit card issuer (except for gasoline and aviation gasoline);
- Used to produce biodiesel or renewable diesel mixtures, and alternative fuel mixtures; or
- Used in mobile machinery.

The following claimants must use Form 8849 (Schedule 1) for annual claims.

1. The United States.
2. A state, political subdivision of a state, or the District of Columbia (but see *Types of Use 13 and 14*, earlier).
3. Organizations exempt from income tax under section 501(a) (provided that the organization is not required to file Form 990-T, Exempt Organization Business Income Tax Return, for that taxable year).

For claimants included in 1–3 above, the annual Form 8849 for fuel used during the taxable year must be filed within the 3 years following the close of the taxable year. For these claimants, the taxable year is based on the calendar year or fiscal year it regularly uses to keep its books.

Although not an annual claim, the above claimants should use Schedule 3 (Form 8849) to claim the alternative fuel credit.

*From form 8849
Instructions*



CNG Supplier: Almeda Fuels

ALMEDA FUELS – EXCISE TAX DISCUSSION

Dorian Benn

BACKGROUND

- ▶ Alameda Fuels opens CNG station to the public in April 2017
- ▶ Needed items for the excise tax:
 - ▶ Federal account number
 - ▶ Texas dealer account number



THE EXCISE TAX AND TAX REBATE

- ▶ Excise tax = 33¢ per gallon (CNG)
 - ▶ 15¢ State Tax
 - ▶ 18¢ Federal Tax
 - ▶ Form #720
- ▶ Excise tax rebate = 50¢ per gallon (CNG)
 - ▶ 17¢ difference



THE PROCESS

- ▶ Send payment to Texas
- ▶ Send form 720 to Federal
 - ▶ Includes reimbursement
 - ▶ Federal government sends check for 35¢ per gallon (CNG)
 - ▶ 18 months after the quarterly submission
- ▶ Suggestions for improvement:
 - ▶ Move towards online forms
 - ▶ Better timing of federal approval of rebate extension



THANK YOU



Propane User: Alvin ISD

IRS REBATE SEQUENCE OF EVENTS

Documentation is very important, make sure you have ways to document the following.

- Apply for a registration number with the IRS using Form 637
- Follow instructions accordingly
- Follow the correct formula for Propane based on diesel gallons.
- Propane fuel deliveries report for the year
- Propane usage per bus for the year being claimed
- Copies of paid invoices to vendor
- Method of tracking Propane levels.

Internal Revenue Service
1835 Assembly St. - MDP-21
Columbia, SC 29201

Department of the Treasury

Date: December 15, 2006

Person to Contact:

Alvin Independent School District
2780 W. Hwy 6
Alvin, Texas 77511

Tony Pullman
Badge Number:
56-688332
Contact Telephone Number:
803-765-5115
Registration Number:

2006-002837 - AL


Letter of Registration

Dear Mr. Ralph,

We have approved your Form 637, *Application for Registration (For Certain Excise Tax Transactions)*. Your 637 registration number is listed above, and effective as of the date of this letter.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely,


W. Ricky Stiff
Chief, Excise Tax Programs

Enclosures:

8849**Claim for Refund of Excise Taxes**

OMB No. 1545-1420

Form
(Rev. August 2014)
Department of the Treasury
Internal Revenue Service▶ Information about Form 8849 and its instructions is at www.irs.gov/form8849.

Print clearly. Leave a blank box between words.

Name of claimant

A L V I N I N D E P E N D E N T S C H O O L D I

Address (number, street, room or suite no.)

3 0 1 E H O U S E S T

City or town, and state or province. If you have a foreign address, see instructions.

A L V I N T E X A S

Foreign country, if applicable. Do not abbreviate.

Daytime telephone number (optional)

2 8 1 2 4 5 2 9 8 9

Employer identification number (EIN)

Social security number (SSN)

ZIP or foreign postal code

7 7 5 8 1

Month claimant's income tax year ends

Caution. Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on Form 720, Schedule C; Form 4136, Credit for Federal Tax Paid on Fuels; Form 2290, Heavy Highway Vehicle Use Tax Return; or Form 730, Monthly Tax Return for Wagers.**Schedules Attached**

Check (✓) the appropriate box(es) for the schedule(s) you attach to Form 8849. Only attach the schedules on which you are claiming a refund. Schedules 2, 3, 5, and 8 cannot be filed with any other schedules on Form 8849. File each of these schedules with a separate Form 8849.

Schedule 1	Nontaxable Use of Fuels	<input type="checkbox"/>
Schedule 2	Sales by Registered Ultimate Vendors	<input type="checkbox"/>
Schedule 3	Certain Fuel Mixtures and the Alternative Fuel Credit	<input checked="" type="checkbox"/>
Schedule 5	Section 4081(e) Claims	<input type="checkbox"/>
Schedule 6	Other Claims	<input type="checkbox"/>
Schedule 8	Registered Credit Card Issuers	<input type="checkbox"/>

Sign Here

Under penalties of perjury, I declare (1) that I have examined this claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and (2) that amounts claimed on this form have not been, and will not be, claimed on any other form. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature and title (if applicable)

JEFF DUNGEN EXECUTIVE DIRECTOR OF TRANSPORTATION
Type or print your name below signature.

Date

13-28-2013

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's address ▶		Firm's EIN ▶	
				Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 20077J

Form **8849** (Rev. 8-2014)

**Certain Fuel Mixtures
and the Alternative Fuel Credit**

Attach to Form 8849. Don't file with any other schedule.
Go to www.irs.gov/Form8849 for instructions and the latest information.

OMB No. 1545-1420

Name as shown on Form 8849 ALVIN INDEPENDENT SCHOOL DISTRICT	EIN or SSN 000030	Total refund (see instructions) \$ 298,830.61
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Caution: For instructions on how to make a one-time claim for the alternative fuel credit for the first, second, and third calendar quarters of 2022, see the instructions and Notice 2022-39. For the fourth calendar quarter of 2022 and later, the alternative fuel credits must first be taken on Form 720, Quarterly Federal Excise Return, as a credit against your alternative fuel or compressed natural gas (CNG) tax liability. If you have this tax liability and you didn't make the claim on Form 720, Schedule C, as a credit against that liability, you must first file Form 720-X, Amended Quarterly Federal Excise Tax Return, before Schedule 3 (Form 8849) can be used for the refund. You can't claim any amounts on Form 8849 that you claimed (or will claim) on Form 720, Schedule C; Form 720-X; or Form 4136, Credit for Federal Tax Paid on Fuels or Form 8864, Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit.

Claimant's registration no. 2006-002837AL

Enter your registration number, including the prefix. Line 3 claimants must enter their AL or AM registration number.

Period of claim: Enter month, day, and year in MMDDYYYY format.

From 01/01/2020 To 12/31/2022

1	Reserved for future use				
	Reserved for future use				

	(a) Rate	(b) Gallons of alcohol	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a	Reserved for future use			
b	Reserved for future use			

2	Biodiesel, Renewable Diesel, or Sustainable Aviation Fuel (SAF) Mixture Credit				
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Biodiesel or renewable diesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel, or produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The biodiesel or renewable mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. **Sustainable aviation fuel (SAF) mixtures.** Claimant produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by the claimant in the United States, such mixture was used by the claimant (or sold by the claimant for use) in an aircraft, such sale or use was in the ordinary course of a trade or business of the claimant, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that isn't kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that isn't biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. **For all claims.** Claimant has attached the appropriate certificates and, if applicable, appropriate reseller statements. Claimant has no reason to believe that the information in the certificate or statement is false. See the instructions for additional information and requirements.

	(a) Rate	(b) Number of gallons sold or used	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	\$1.00	\$	388
b	Agri-biodiesel mixtures	1.00		390
c	Renewable diesel mixtures	1.00		307
d	Sustainable aviation fuel mixtures (see instructions)			440

3	Alternative Fuel Credit				
	(a) Rate	(b) Gallons, or gasoline or diesel gallon equivalent	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN	
a	Liquefied petroleum gas (LPG) (see instructions)	\$.50	577661.23	\$ 298,830.61	426
b	"P" Series fuels	.50		427	
c	Compressed natural gas (CNG) (see instructions)	.50		428	
d	Liquefied hydrogen sold or used before 2023	.50		429	
e	Fischer-Tropsch process liquid fuel from coal (including peat)	.50		430	
f	Liquid fuel derived from biomass	.50		431	
g	Liquefied natural gas (LNG) (see instructions)	.50		432	
h	Liquefied gas derived from biomass	.50		436	
i	Compressed gas derived from biomass	.50		437	

Send this schedule with completed Form 8849 to: Internal Revenue Service, P.O. Box 312, Covington, KY 41012-0312; on the envelope write "Fuel Mixture Claim."

For Privacy Act and Paperwork Reduction Act Notice, see Form 8849 Instructions.

Cat. No. 27451F

Schedule 3 (Form 8849) (Rev. 1-2023)

Claim requirements. 1. The biodiesel mixture credit may not be claimed for biodiesel produced outside the United States for use as a fuel outside the United States. The United States includes any possession of the United States. The claimant has a certificate from the producer. See *Certificate* below for details.

2. The claim must be for a biodiesel or renewable diesel mixture sold or used during a period that's at least 1 week.

3. The claimant has a certificate from the producer. See *Certificate* below for details.

4. The amount of the claim must be at least \$200 unless the claim is filed electronically. To meet the minimum, amounts from lines 2 and 3 may be combined.

5. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for a biodiesel mixture sold or used during June and July must be filed by September 30.

Note: If requirements 2–5 above aren't met, see *Annual Claims under Additional Information for Schedules 1, 2, and 3* in the Form 8849 instructions.

Certificate. The Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller must be attached to the first claim filed that is supported by the certificate or statement. For the renewable diesel mixture credit, you must edit the certificate and, if applicable, statement, to indicate that the fuel to which the certificate and statement relate is renewable diesel and state the renewable diesel meets the requirements discussed earlier under *Claimant*. See Model Certificate O and Model Statement S in Pub. 510.

Line 2d. Sustainable Aviation Fuel (SAF) Mixture Credit

Claimant. The person that produced and sold (for use in an aircraft, and the transfer to the customer's fuel tank occurred in the United States) or used the mixture in their trade or business, is the only person eligible to make this claim. The credit is based on the gallons of SAF in the qualified mixture.

How to claim the credit. Only one credit may be taken for each amount of SAF. If a person claimed (or will claim) an amount of SAF on Forms 720, 4136, 8864 for a credit or payment, then a claim can't be made on Form 8849 for that same amount of SAF. The qualified mixture must be used (or sold, in the ordinary course of a trade or business, for use) in an aircraft.

The SAF credit can't be claimed for qualified mixtures produced outside the United States or if the transfer of such mixture to the fuel tank of an aircraft occurs outside of the United States. Requirements 1 and 2 must be met only if the credit exceeds the amount of taxable fuel liability reported. Requirements 3 and 4 must be met for all claims.

1. The claim must be for a qualified mixture sold or used during a period that is at least 1 week.

2. The amount of the claim must be at least \$200. To meet this minimum, amounts from lines 2 and 3 may be combined.

3. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) is not derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass, (iii) is not derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. Applicable material means monoglycerides, diglycerides, and triglycerides, free fatty acids, and fatty acid esters. Lifecycle greenhouse gas emissions reduction percentage means the percentage reduction in lifecycle greenhouse gas emissions achieved by such fuel as compared with petroleum-based jet fuel, as defined in accordance with the most recent Carbon Offsetting and Reduction Scheme for International Aviation which has been adopted by the International Civil Aviation Organization with the agreement of the United States, or any similar methodology which satisfies the criteria under section 211(o)(1)(B) of the Clean Air Act.

4. For qualified mixtures produced with an SAF synthetic blending component (SAF that meets the qualifications of an ASTM D7566 Annex), the Certificate for SAF Synthetic Blending Component, Statement of SAF Synthetic Blending Component Reseller (if applicable), and Declaration for SAF Qualified Mixture must be attached to the first claim filed that is supported by the certificate or statement. If the certificate, statement, and declaration aren't attached to Schedule 3 (Form 8849) because they're attached to a previously filed claim on a Form 720, Schedule G, or a Form 4136, or a Form 8864, attach a separate statement with the following information.

4a. Certificate identification number.

4b. Total gallons of SAF synthetic blending component on the certificate.

4c. Total gallons claimed on Form 720, Schedule G, line 12d.

4d. Total gallons claimed on Form 4136.

4e. Total gallons claimed on Form 8864.

Line 3. Alternative Fuel Credit



The alternative fuel credit for liquefied hydrogen is terminated for sales or uses after 2022. Use line 3d only for claims for sales or uses occurring before January 1, 2023, and within the statute of limitations for such claims.

Claimant. For the alternative fuel credit, the registered alternative fueler who (1) sold an alternative fuel at retail and delivered it into the fuel supply tank of a motor vehicle or motorboat, (2) sold an alternative fuel, delivered it in bulk for taxable use in a motor vehicle or motorboat, and received the required statement from the buyer, (3) used an alternative fuel (not sold at retail or in bulk as previously described) in a motor vehicle or motorboat, or (4) sold an alternative fuel for use as a fuel in aviation is the only person eligible to make this claim.

Claim requirements. 1. The alternative fuel credit may not be claimed for alternative fuel produced outside the United States for use as a fuel outside the United States. The United States includes any possession of the United States.

2. You must be registered with the IRS.

3. The claim must be for an alternative fuel sold or used (as described above under *Claimant*) during a period that's at least 1 week.

4. The amount of the claim must be at least \$200 unless the claim is filed electronically. To meet the minimum, amounts from lines 2 and 3 may be combined.

5. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for an alternative fuel sold or used during June and July must be filed by September 30.

Note: If requirements 2–5 above aren't met, see *Annual Claims under Additional Information for Schedules 1, 2, and 3* in the Form 8849 instructions.

Carbon capture requirement. A credit for Fischer-Tropsch process liquid fuel from coal (including peat) can be claimed only if the fuel is derived from coal produced at a gasification facility which separates and sequesters at least 75% of the facility's total carbon dioxide emissions.

Claim rates.

- CHG has a claim rate (or GGE (gasoline gallon equivalent)) of 121 cubic feet.

- Compressed gas derived from biomass has a claim rate (or GGE) of 121 cubic feet.

- LPG has a claim rate (or GGE) of 5.75 pounds or 1.353 gallons of LPG.

- LNG has a claim rate (or DOE (diesel gallon equivalent)) of 6.06 pounds or 1.71 gallons of LNG.

Example. 10,000 gallons of LPG ÷ 1.353 = 7,391 GGE × \$0.50 = \$3,695.50 claim amount.

Amount of Claim

Multiply the number of gallons or gasoline (or diesel) gallon equivalents by the rate and enter the result in the boxes for lines 2 and 3, column (c).

Total Refund

Add all amounts in column (c) and enter the result in the total refund box at the top of the first page of the schedule. See *Claim requirements*, above for each type of claim.

AmeriGas®

America's Propane Company



ORIGINAL INVOICE

CUSTOMER NUMBER	INVOICE DATE	INVOICE NUMBER
██████████	01/07/20	311214
SALES REPRESENTATIVE AND PHONENUMBER		
JAMIE BAKONDY		800-448-4888

*Remit & Make Checks Payable to:
AmeriGas Propane L. P.
Dept CH 10128
Palatine, IL 60055-0128

ALVIN INDEPENDENT SCHOOL DISTRICT

Bill To: KATHY BARTELS
ALVIN INDEPENDENT SCHOOL DISTR
2780 W HWY 6
ALVIN TX 77511

Delivered To:
ALVIN INDEPENDENT SCHOOL DISTR
2780 W HWY 6
ALVIN TX 77511

SAMPLE OF DELIVERY INVOICES

MORE ARE AVAILABLE IF NEEDED

YEARS

2020

2021

2022

TO ENSURE PROPER CREDIT, RETURN REMITTANCE COPY WITH YOUR PAYMENT

CONTROL NUMBER	DESCRIPTION	DELIVERY DATE	BILL OF LADING	PRICE	GALLONS	AMOUNT
8329108	PROPANE	01-06-20	201060007	.55500	9.294	5,158.17

INVOICE 311214
AMOUNT \$ 5,158.17
AMERIGAS WHOLESALE
01/07/2020 # Pages 1
FOR 22005000
FP1 DOCT6S56337

PAYMENT TERMS: DUE ON RECEIPT

Amount Due: 5,158.17

ALVIN INDEPENDENT SCHOOL DISTRICT

Ordered by Site

Propane Fuel Delivery Report

Report Date: 2/23/2023

Date Range: 1/1/2020 to 12/31/2020

ALVIN INDEPENDENT SCHOOL DISTRICT

Ordered by SiteName

Date Range: 1/1/2020 to 12/31/2020

Active/Infleet

Record #	Date of Delivery	Tank #	Vendor	Cost/Gallon	Gallons Delivered	Total Cost
1470	01/06/2020	3	AMERIGAS (FUEL)	0.5625	9294	5,158.17
1471	01/13/2020	3	AMERIGAS (FUEL)	0.5437	9609	5,224.89
1474	01/20/2020	3	AMERIGAS (FUEL)	0.5150	9629	4,958.94
1475	01/21/2020	7	AMERIGAS (FUEL)	0.5250	9731	5,108.78
1476	01/28/2020	3	AMERIGAS (FUEL)	0.4662	9295	4,333.33
1478	02/04/2020	3	AMERIGAS (FUEL)	0.4837	9328	4,512.42
1481	02/11/2020	3	AMERIGAS (FUEL)	0.4862	9485	4,612.08
1482	02/19/2020	3	AMERIGAS (FUEL)	0.5350	8462	4,527.17
1486	02/26/2020	3	AMERIGAS (FUEL)	0.5206	9183	4,780.95
1488	03/03/2020	3	AMERIGAS (FUEL)	0.5275	9519	4,949.88
1492	05/07/2020	3	AMERIGAS (FUEL)	0.4818	9305	4,483.89
1497	06/23/2020	7	AMERIGAS (FUEL)	0.6456	9099	5,874.59
1500	08/19/2020	3	AMERIGAS (FUEL)	0.6618	9219	6,101.87
1503	09/03/2020	3	AMERIGAS (FUEL)	0.6400	9045	5,788.80
1508	09/10/2020	3	AMERIGAS (FUEL)	0.5975	9186	5,488.64
1506	09/17/2020	3	AMERIGAS (FUEL)	0.6612	9084	6,006.80
1509	09/28/2020	3	AMERIGAS (FUEL)	0.6468	9544	6,173.82
1512	10/02/2020	7	AMERIGAS (FUEL)	0.6300	8825	5,559.75
1511	10/05/2020	3	AMERIGAS (FUEL)	0.6437	9503	6,117.56
1515	10/14/2020	3	AMERIGAS (FUEL)	0.6775	9175	6,216.06
1516	10/21/2020	3	AMERIGAS (FUEL)	0.6743	9401	6,339.85
1518	10/27/2020	3	AMERIGAS (FUEL)	0.6725	9341	6,281.82
1519	11/04/2020	3	AMERIGAS (FUEL)	0.7037	8803	6,195.11
1522	11/11/2020	3	AMERIGAS (FUEL)	0.7093	8773	6,223.39
1523	11/17/2020	3	AMERIGAS (FUEL)	0.7025	8740	6,139.85
1524	11/18/2020	7	AMERIGAS (FUEL)	0.6975	9001	6,278.20
1525	12/02/2020	3	AMERIGAS (FUEL)	0.7281	9396	6,841.51
1528	12/09/2020	3	AMERIGAS (FUEL)	0.7300	9726	7,099.98
1529	12/16/2020	3	AMERIGAS (FUEL)	0.7743	9491	7,349.64
Report Totals					268,192	\$164,727.74

PROPANE USAGEE

Vehicle #	AccountName	End Odometer	Total Fuel Miles	Gallons Used
1	12 BlueBird 77P	171,941	5471	1521.24
2	12 BlueBird 77P	171,116	9822	2175.87
3	12 BlueBird 77P	197,113	2950	1651.37
4	12 BlueBird 77P	164,174	7570	1995.82
5	12 BlueBird 77P	170,081	10143	2619.04
6	12 BlueBird 77P	165,317	7886	2059.91
7	12 BlueBird 77P	175,221	15220	3770.94
9	12 BlueBird 77P	159,512	10173	2838.72
10	12 BlueBird 77P	138,967	7176	1916.44
11	12 BlueBird 77P	148,954	7957	1822.71
12	12 BlueBird 77P	168,511	7572	2149.79
13	12 BlueBird 77P	160,550	10600	2643.95
14	12 BlueBird 77P	154,012	10665	2425.72
15	12 BlueBird 77P	148,867	11242	2160.62
16	12 Bluebird 77P	180,644	11233	2957.86
17	12 Bluebird 77P	121,984	7339	2144.30
18	12 Bluebird 77P	158,818	10375	2590.09
19	12 Bluebird 77P	141,709	6415	1838.52
74	'10 BLUEBIRD 77P	170,279	7823	2335.55
76	'10 BLUEBIRD 77P	181,446	8366	2516.57
77	'10 BLUEBIRD 77P	180,185	1219	264.51
78	'10 BLUEBIRD 77P	181,859	1159	292.57
79	'10 BLUEBIRD 77P	181,658	1624	426.00
81	'10 BLUEBIRD 77P	190,563	5674	1502.78
82	'10 BLUEBIRD 77P	144,090	4115	604.51
83	'10 BLUEBIRD 77P	160,378	1499	312.39
84	'10 BLUEBIRD 77P	179,058	195	59.21
86	'10 BLUEBIRD 77P	143,378	4303	1301.25
87	'10 BLUEBIRD 77P	179,970	10457	2945.78
88	'10 BLUEBIRD 77P	110,243	3904	1239.22
89	'10 BLUEBIRD 77P	187,412	7264	2295.38
90	'11 BLUEBIRD 77P	148,171	7533	2265.89
91	'11 BLUEBIRD 77P	141,837	8729	2363.98
92	'11 BLUEBIRD 77P	177,971	7675	2055.33
93	'11 BLUEBIRD 77P	180,065	8128	2028.71
94	'11 BLUEBIRD 77P	154,902	7016	1839.90
95	'11 BLUEBIRD 77P	159,446	5189	1358.66
96	'11 BLUEBIRD 77P	159,684	8074	1796.79
97	'11 BLUEBIRD 77P	163,170	4044	1368.85
98	'11 BLUEBIRD 77P	165,718	8731	2159.54
100	'11 BLUEBIRD 77P	182,068	7352	2034.71

**Alvin Independent School District**Accounts Payable
East House Street
Alvin, TX 77511
281-368-1130Check
Date
02/13/2020CHECK
NUMBER:
19024817

\$19,626.40

Nineteen Thousand Six Hundred Twenty-six Dollars and 40 Cents

Pay To the Order Of AMERIGAS WHOLESAL
AMERIGAS PROPANE L.P.
DEPT CHAIR 10128
PALATINE, IL 60055-0128**Check FILE COPY
NON-NEGOTIABLE**

ALVIN INDEPENDENT SCHOOL DISTRICT

COPY OF PAID INVOICES

MORE ARE AVAILABLE IF NEEDED

YEARS

2020

2021

2022

INVOICE DATE		INVOICE NUMBER	DESCRIPTION	INVOICE AMOUNT										
01/29/2020	311983	✓	PROPANE PO #: 22007845 - TRANSPORTATION GL#: 199-34-8311-8504-999-99-0-510-0	\$4,333.79										
01/16/2020	311564	✓	PROPANE PO #: 22005000 - TRANSPORTATION GL#: 199-34-8311-8504-999-99-0-510-0	\$5,224.89										
01/21/2020	311714	✓	PROPANE PO #: 22005000 - TRANSPORTATION GL#: 199-34-8311-8504-999-99-0-510-0	\$4,958.94										
01/24/2020	311807	✓	PROPANE PO #: 22005000 - TRANSPORTATION GL#: 199-34-8311-8504-999-99-0-510-0	\$5,108.78										
<table border="1"> <thead> <tr> <th>Vendor No.</th> <th>Vendor Name</th> <th>Check No.</th> <th>Check Date</th> <th>Check Amount</th> </tr> </thead> <tbody> <tr> <td>41368</td> <td>AMERIGAS WHOLESAL</td> <td>19024817</td> <td>02/13/2020</td> <td>\$19,626.40</td> </tr> </tbody> </table>					Vendor No.	Vendor Name	Check No.	Check Date	Check Amount	41368	AMERIGAS WHOLESAL	19024817	02/13/2020	\$19,626.40
Vendor No.	Vendor Name	Check No.	Check Date	Check Amount										
41368	AMERIGAS WHOLESAL	19024817	02/13/2020	\$19,626.40										



Andres Montes <amontes@alvinisd.net>

MyTankApp Report for 1/1/2020 12:00:00 AM

1 message

Amerigas Wholesale <Rusty.Bartolo@amerigas.com>
To: Andres Montes <amontes@alvinisd.net>

Wed, Jan 1, 2020 at 5:04 AM

ALVIN INDEPENDENT SCHOOL DISTRICT

**Amerigas
Wholesale**
11450 Compaq Center
Dr West Suite 400
Houston, TX 77070**Overview**This report is provided by Amerigas Wholesale. You can change the frequency that you receive this report by visiting <https://www.mylentankapp.com> or using our mobile app.

Alvin ISD | #290 gal | Alvin ISD | Loy 6 ALVIN

**CTM (LTE)**
Commercial Tank Monitor

SN:00431064

35% 1.64%

As of 1/1/2020 1:58:17 AM Daily Average Usage (est)

Days to 30%: 3
Days to 15%: 12
Days to Empty: 21Gallons: 6300 Ullage: 8100 gal
Temperature: 51° F Base 51° Temp: F

Last Fill: 12/16/2019 6:34:31 AM

Alvin ISD | #268 gal | Alvin ISD | Loy 6 ALVIN

**CTM (LTE)**
Commercial Tank Monitor

SN:00431069

48% 0.31%

As of 1/1/2020 2:58:08 AM Daily Average Usage (est)

Days to 30%: 58
Days to 15%: 106
Days to Empty: 155Gallons: 8640 Ullage: 5760 gal
Temperature: 52° F Base 52° Temp: F

Last Fill: 11/18/2019 6:46:36 AM

COPY OF TANK LEVELS

MONITORED DAILY THRU EMAILS

MORE ARE AVAILABLE IF NEEDED

YEARS

2020

2021

2022



Clean Commercial Vehicle Credit: Electric Drive Transportation Association



Central Texas Clean Cities November 13 2024 Clean Commercial Vehicle Credit

Genevieve Cullen, President



Promoting Clean, Sustainable Transportation Technologies

EDTA Members

- Vehicles Manufacturers
- Component and Materials
Manufacturers
- Electric Utilities
- EV Infrastructure Companies



Clean Vehicle & Infrastructure Credits

- 30D – New Clean Vehicle Credit – up to \$7500 for eligible vehicles
 - Transferable to Dealer for Cashing in the Credit at POS
- 25E – Used Clean Vehicle – up to \$4000 for eligible vehicles
 - Transferable to Dealer for Cashing in the Credit at POS
- 30C – Alternative Fuel Vehicle Refueling Property - For alternative fuel vehicle refueling and charging property, located in low-income and non-urban areas. Refueling Property Credit Qualified fuels include electricity, ethanol, natural gas, hydrogen, and biodiesel. (§ 30C) Credit Amount: 6% of basis for businesses and can increase to 30% if PWA is met. (up to \$1k residential/\$100k commercial)
 - Tax exempt entities can file FORM 990 to get the value of the credits
- 45W — Commercial Qualifying Vehicle Credit - 30% of Cost/Basis or 15% for plug-in hybrid; maximum \$7500/\$40,000 (under/over 14000 lbs.)
 - includes passenger vehicles, buses, ambulances, and certain other vehicles for use on public streets, roads, and highways. (Includes mobile machinery* and fuel cell vehicles)
 - General Business Credit (can carry forward) – Lessors of consumer vehicles eligible
 - Tax exempt entities can file FORM 990 to get the value of the credits
 - For purchases between Jan 1, 2023 –December 31, 2032-
- *** (8) Mobile machinery**
- Any vehicle which consists of a chassis-
- (A) to which there has been permanently mounted (by welding, bolting, riveting, or other means) machinery or equipment to perform a construction, manufacturing, processing, farming, mining, drilling, timbering, or similar operation if the operation of the machinery or equipment is unrelated to transportation on or off the public highways,
- (B) which has been specially designed to serve only as a mobile carriage and mount (and a power source, where applicable) for the particular machinery or equipment involved, whether or not such machinery or equipment is in operation, and
- (C) which, by reason of such special design, could not, without substantial structural modification, be used as a component of a vehicle designed to perform a function of transporting any load other than that particular machinery or equipment or similar machinery or equipment requiring such a specially designed chassis.



IRS GUIDANCE:

- Credit is 30% (or 15%) of basis or incremental cost of vehicle
 - Less than 14,000 pounds (typically cars, vans, trucks, and similar passenger-sized vehicles): **maximum credit \$7,500**
 - 14,000 pounds or more (typically larger vehicles like school buses and semi-trucks): **maximum credit \$40,000**
- 2. Calculate a percentage of [your basis](#) (the amount of your investment for tax purposes) in the vehicle based on engine type:
 - 30% of basis for a vehicle that **is not powered** by a gasoline or diesel internal combustion engine, such as an electric vehicle (EV) or fuel cell electric vehicle (FCEV).
 - 15% of basis for a vehicle that **is powered** (even partially) by a gasoline or diesel internal combustion engine, such as a plug-in-hybrid electric vehicles (PHEV).
- 3. Find the incremental cost of the vehicle (the excess of its purchase price over that of a comparable vehicle powered only by gas or diesel internal combustion).
 - For electric vehicles [placed in service in 2024](#), use the Department of Energy's incremental cost analysis for the appropriate class of vehicle:
 - \$7,000 for compact plug-in hybrid electric vehicles (PHEVs) (includes minicompact and subcompact cars) with a GVWR of less than 14,000 pounds
 - \$7,500 for all street electric vehicles, other than compact car PHEVs, with a GVWR of less than 14,000 pounds
 - \$40,000 for all other vehicles with a GVWR of 14,000 pounds or more
 - For previous calendar years, please refer to the Department of Energy's [incremental cost methodology page](#).
- 4. Compare the maximum credit amount, percentage of basis, and incremental cost. The **smallest figure** is your credit amount.



- **Elective Pay**
- Elective pay allows applicable entities, including tax-exempt and governmental entities that would otherwise be unable to claim certain credits because they do not owe federal income tax, to benefit from some clean energy tax credits.
- States, political subdivisions and their agencies and instrumentalities are all eligible for elective pay. It also includes cities, counties and other political subdivisions. Water districts, school districts, economic development agencies, public universities and hospitals that are agencies and instrumentalities of states or political subdivisions are also included.
- In making the election, the amount of the credit is treated as a payment of tax and any overpayment will result in a refund.
- EG: a local government that purchases a qualifying commercial vehicle can file an annual tax return with the IRS to claim elective pay for the full value of the credit, as long as it meets all of the requirements **including a pre-filing registration requirement**. The IRS would then make a “refund” payment in the amount of the credit to the local government.



- State and Local Governments: [Publication 5817-E \(Rev. 4-2024\)](#)
- [Elective Pay: Publication 5817-G \(6-2023\)](#)





The Future of Tax Credits: The Transport Project

Future of Tax Credits

November 13, 2024



The Argument for AFTC Extension

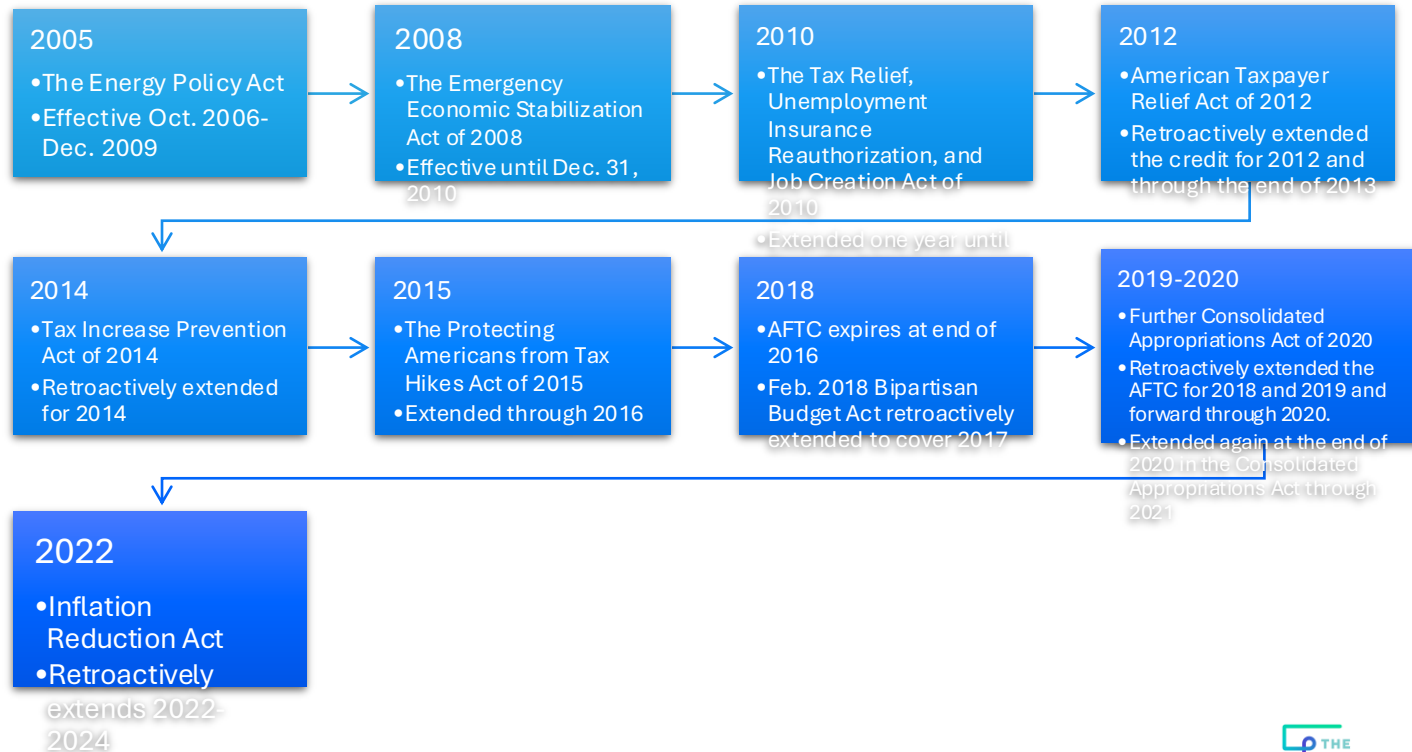
IRA Tax Credits

- IRA credits have not been finalized
- Not specifically for vehicles
- Production Tax Credit designed as a pathway for all fuels can compete
 - Infrastructure & vehicles not ready for EV or Hydrogen

AFTC

- Designed for vehicles
- Established history with bipartisan support
- Extend AFTC while Treasury finalizes other credits

AFTC Timeline



AFTC Extension

- Scan the QR Code to add your company name to support an extension of the AFTC
- Currently over 300 companies in support of the extension
- Sending to Congress the week of Nov. 18
- TTP has also joined 32 other Trade Organizations in support of a lame duck tax extender package

Support for Alternative Fuel Tax Credit Extension



November __, 2024

The Honorable Ron Wyden
Chairman
Committee on Finance
United States Senate
219 Dirksen Senate Office
Building
Washington, D.C. 20510

The Honorable Jason Smith
Chairman
Committee on Ways & Means
United States House of
Representatives
1102 Longworth House Office
Building
Washington, D.C. 20515

The Honorable Mike Crapo
Ranking Member
Committee on Finance
United States Senate
219 Dirksen Senate Office
Building
Washington, D.C. 20510

The Honorable Richard Neal
Ranking Member
Committee on Ways & Means
United States House of
Representatives
1102 Longworth House Office
Building
Washington, D.C. 20515

Dear Chairmen Wyden and Smith, Ranking Members Crapo and Neal:

The undersigned represent employers, members of industry, local governments, clean energy advocates, and non-profit organizations across the country. We ask that you move to pass a long-term extension of the Alternative Fuel Excise Tax Credit (AFTC) as soon as possible.

The AFTC provides a credit of \$0.50 per gasoline gallon equivalent (GGE) of certain clean transportation fuels, including renewable natural gas, natural gas, renewable liquefied petroleum gas, liquefied petroleum gas, P-Series Fuels, and others. This credit provides a market-based, end-user incentive to encourage the adaptation of alternative fuels in the transportation sector, which helps clean our air, reduce dependence on foreign oil, and enable a nationwide transition to clean transportation fuels.

The AFTC was first implemented as part of the *Energy Policy Act of 2005* (Public Law 109-58), and Congress most recently enacted a three-year authorization extension through December 31, 2024, with the passage of the *Inflation Reduction Act of 2022* (Public Law 117-169). The credit has been critical to the development of alternative fuel vehicles, which provide a number of economic and health benefits to businesses, municipalities, school districts, and families for private use. The ability of alternative fuel vehicles to reduce air pollutants, such as particulate matter (PM), nitrogen oxides (NOx), and sulfur oxides (SOx), is particularly noteworthy in areas with high population densities. With domestic manufacturing of vehicles, engines, fuel storage systems, and fueling infrastructure, the alternative fuels market impacts hundreds of local economies directly through high-paying jobs in engineering and manufacturing as well as in service, maintenance, and related fuel sales.



H.R. 2448/ S.4389 RNG Incentive Act

- Provides a \$1/gallon credit for RNG used for transportation.
- 17 cosponsors in the House
- Next Congress- Tax Super Bowl
 - Will work to get bill included in final package.



Rep. Linda Sanchez (D-CA)



Rep. Brian Fitzpatrick (R-PA)



Sen. Thom Tillis (R-NC)



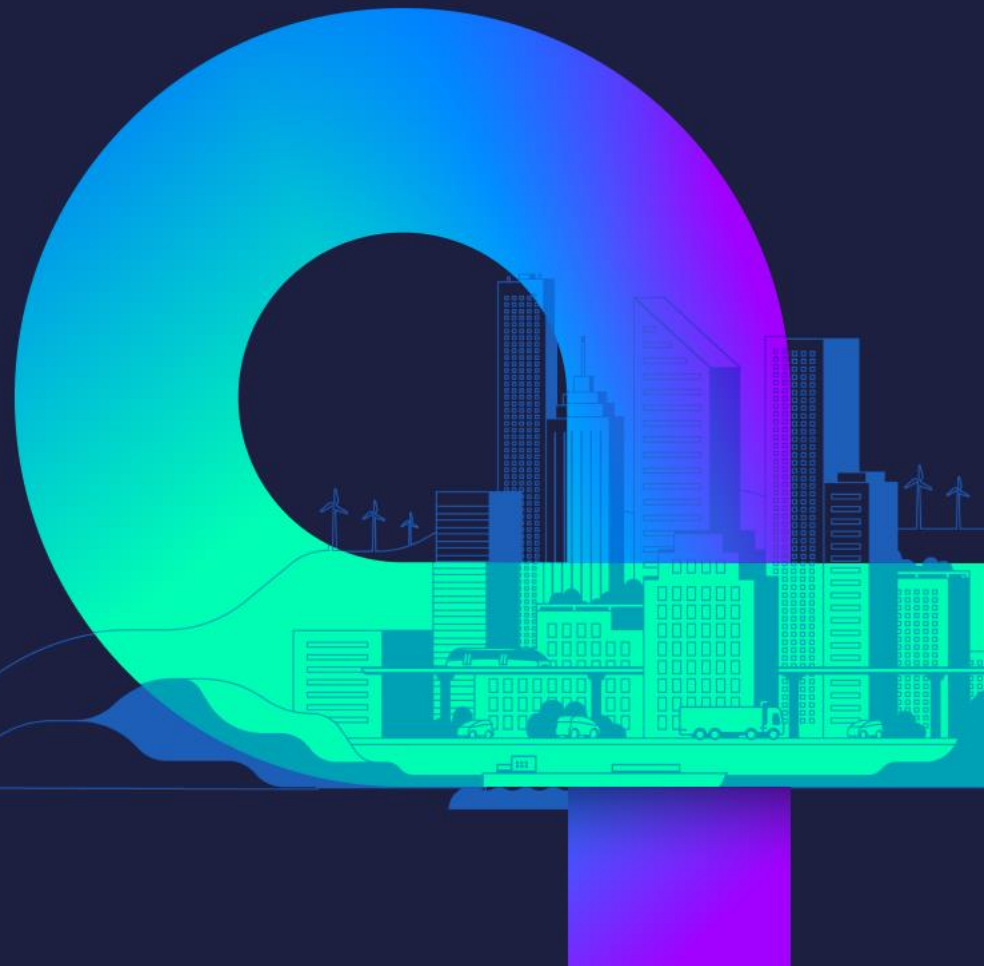
Sen. Mark Warner (D-VA)





**THE
TRANSPORT
PROJECT**

Jeff Clarke
Vice President, Regulatory & Government
Affairs,
and General Counsel



Texas Clean Cities Coalitions



Advancing Clean and Efficient Transportation in Texas

Thank You!
Questions?