



Clean Energy Academy
Spring 2025 Short Course
Leveraging Elective Pay for Subnational Clean Energy Investment

■ Context

Right now, tax-exempt organizations have access to a powerful tax mechanism called direct pay, also known as elective pay, which allows nontaxable entities to recoup the value of certain clean energy tax credits as a cash payment for projects they completed last fiscal year 2024 or will complete soon this fiscal year. Made possible by the Inflation Reduction Act, direct pay applies to specific clean energy projects including solar PV, EV chargers in specific census tracts, and fleet electrification. With the help of this benefit, subnational organizations can accelerate the adoption of clean energy and spread these benefits into their local communities.

■ Objectives

The Clean Energy Academy, presented by RMI and *America is All In*, aims to convene and help more than 30 ambitious tax-exempt subnational organizations in this short course to secure federal clean energy tax incentives that are direct pay-eligible for **completed or near complete eligible projects**. Organizations can include: healthcare, universities, cultural institutions, faith-based groups, etc. The objectives of this program are:

- 1) Identify completed projects that are eligible for direct pay-eligible tax credits (e.g. EV chargers, solar PV, geothermal heat pumps, etc.).
- 2) Coordinate an organizational approach to secure federal funding for clean energy investments.
- 3) Register for direct pay and collect the tax credits' cash refund to recoup at least 30% of the project's costs.

Note: Step 3 may occur after the program's completion depending on your fiscal year and eligible project completion date.

■ Academy Overview

The Clean Energy Academy Short Course will run for 3 months (March 2025 – June 2025). During this time, RMI would provide:

- **A Workshop Series:** Facilitated workshops to actively engage content experts and learn from peer organizations about key technical issues, lessons learned, and outstanding questions. Topics may include the Inflation Reduction Act's tax credits, including the Investment Tax Credit (ITC), Commercial Clean Vehicle Credit (45W), and Alternative Fuel Refueling Credit (30C).
- **Technical Assistance:** Office hours for one-on-one support to ensure that organizations understand how to claim clean energy implementation benefits from federal funding sources.
- **Tools and Resources:** Direct pay memos, best practices, and other tools that will accelerate Academy members' incentive adoption.

■ Who Should Apply & Criteria

This program is for **tax-exempt, non-governmental organizations** who will 1) have completed clean energy project(s) in the 2024 calendar year or 2) will complete their project(s) by June 30, 2025. Exceptions to the criteria will be evaluated on a case-by-case basis.

While participation in the program is free, RMI is only able to support a limited number of participating organizations. As such, priority will be given to institutions who demonstrate the following features as part of their request to participate:

- **Project completion:** Academy will give priority to projects completed in the 2024 calendar year or soon-to-be completed projects in 2025 that are eligible for federal clean energy tax credits, including the Investment Tax Credit (48), Clean Electricity Investment Tax Credit (48E), Alternative Fuel Vehicle Refueling Credit (30C), and Commercial Clean Vehicle Credit (45W).
- **Implementation:** The Academy will require active participation. Academy participants will need the necessary internal buy-in and approvals from decisionmakers and critical stakeholders (Note: RMI also *recommends* that participating organizations integrate key team members in the first month of the program).
- **Commitment:** Participants must be able to dedicate an estimated 3-5 hours per month of staff time.

■ Application Instructions

To enroll in the Clean Energy Academy Short Course, please visit the [Academy webpage](#) to fill out the application by **February 21, 2025** **February 28, 2025 (extended deadline)**. Our team will follow up with applicants in late February and early March to answer questions and ensure your organization is a good fit. For any questions, please contact Jasmine Chiu at jchiu@rmi.org.

■ Anticipated Academy Schedule

Timeline	Topic
February 10, 2025	Academy applications open
February 21, 2025	Academy applications close
February-March 2025	Needs assessment calls with select organizations
March 2025	Workshop #1: Program kick-off and direct pay overview
March-April 2025	1-on-1 Check-ins: Participants will meet with Academy managers <ul style="list-style-type: none"> • The Academy team will use the 1-on-1s to collect questions and help each organization figure out the next steps for direct pay registration.
May 2025	Workshop #2: Progress updates and peer coaching <ul style="list-style-type: none"> • The workshop will be for members to hear about best practices and share progress updates. The Academy managers can address common challenges among participants. + Optional office hours for 1-on-1 meetings
June 2025	Workshop #3: Wrap-up and reflections

	<ul style="list-style-type: none"> This final workshop will allow participants a chance to reflect on their experience of securing the tax incentives and discuss how direct pay will impact their organization. + Optional office hours for 1-on-1 meetings
November 2025*	<i>Post-Academy alumni event to check in on project progress and registration for federal incentives</i>

**This session will be after the sprint course.*

Note: Final schedule subject to adjustments based on participants' feedback

■ Our Team

RMI, an *America is All In* contributing partner, is working with communities in the U.S. to take up clean energy incentives in the Inflation Reduction Act with the ultimate goals to reduce emissions, increase resilience, and advance social equity. Over the past two years, the team has educated over 1,000 organizations about the Inflation Reduction Act's clean energy incentives and helped to advance climate-forward policies in multiple states, including [Minnesota's transportation emissions rule](#) and [Washington State's state energy codes](#). For more information, visit americaisallin.com.