To Whom It May Concern,

It was brought to our attention that until March of 2024, most tax software programs did not allow a form 3468 to be filed with the IRS unless Line 2A (IRS -issued registration number for the facility) Line was filled in with an eleven-digit number starting with “CA.” This requirement caused confusion with our clients and tax preparers since it was understood that the only projects that needed to be registered were projects where the credit was being transferred to a 3rd party or the project was pre-approved for the energy community bonus credit.

In mid-March, **the IRS instructed that when a registration number is not required, the following is to be input on line 2A:**

**TMXXX99XXXXX**

Thank you for your attention to this matter.

Sincerely,

Brian Gillenwater CPA