

# Tax Credit RFP Questions & Responses

Q: Does the scope of work exclusively cover NGEMC's specific deployment, or will the firm also coordinate advisory services across the partner co-ops' entire rollout?

**A: The scope of work will exclusively cover NGEMC's deployment.**

Q: The total project range listed was \$5-6million, is this NGEMC portion of the project or is this the total cost of the entire project including the other two EMC's?

**A: This estimation is only NGEMC's portion of the project.**

Q: To what extent will the firm need to interface directly with the contractors and other partners to gather technical documentation for tax credit substantiation?

**A: NGEMC will rely on the firm to provide direction and gather technical documentation for the tax credit substantiation.**

Q: Is NGEMC planning to use an internal team or current external CPA for the actual Direct Pay tax filing, or should bidders include tax return preparation in their fees?

**A: Bidders should include the preparation and filing of Form 990-T for the Direct Pay tax credits in their fees.**

Q: Do you have access (current login credentials) to the ID.me business account for NGEMC? Is it known who the authorized user of that account is? Will the consultant be responsible for the pre-filing registration?

**A: Bidders will be responsible for the pre-filing and submissions for the tax credits (Direct Pay).**

Q: Has NGEMC ever filed a tax return with the IRS, such as a Form 990 or 990-T?

**A: NGEMC is a 501(c)(12) cooperative and files a Form 990 and 990-T annually.**

Q: If so, what is NGEMC's established fiscal year-end?

**A: NGEMC's fiscal year is July 1st - June 30th.**

Q: Do draft or existing contracts with contractors & subcontractors already include the necessary PWA and Domestic Content documentation requirements to ensure records are maintained in accordance with regulations and requestable by the advisory firm?

**A: All required documentation related to domestic content requirements and prevailing wage and apprenticeship standards, etc. will be included in the vendor RFP and bid documents; the development and review of bid documents will be a task in which the selected tax credit firm will participate.**

Q: Does NGEMC already have a shortlist of vendors capable of meeting Domestic Content requirements for the targeted non-lithium technologies?

**A: Yes, NGEMC can provide the list of potential vendors upon request.**

Q: What are the expected project start and completion (placed-in-service) dates?

**A: Expected project start could be late 2026 or early 2027 and completed as late as 2029.**

Q: Have the Appalachian Regional Commission (ARC) grant funds already been applied and approved? Will the application process be part of the project?

**A: ARC funds have already been secured and approved for distribution.**

Q: Are there any other forms (not including but like ARC) of funding (besides NGEMC funds) that will be received to support the project?

**A: No other funding will be received.**

Q: Will the consultant be responsible for calculating required basis reductions or tax credit offsets related to the use of ARC grant funds?

**A: Yes, NGEMC will rely on the tax certificate advisor firm for this and other related services.**

Q: Is or will the project be performed under a Project Labor Agreement (PLA)?

**A: All Federal labor standards will apply including Davis Bacon and all related standards, and prevailing wage and apprenticeship standards. PLAs are not required.**

Q: Due to recent law changes, many technologies viable under Section 48 must now be claimed under Section 48E. Is experience related to Section 48 applicable to this RFP?

**A: Yes, please see Minimum Qualifications under Section 2. Purpose / Overview and Section 4. Proposal Submission Requirements.**

Q: What percentage of the project does the North Georgia EMC expect to be funded by the Appalachian Regional Commission (ARC)?

**A: 60% in ARC grant (~\$3M) and 40% in tax credit (direct pay)(~\$2M).**

Q: What is the proposed ownership structure of the battery storage system between the North Georgia EMC and the three rural electric cooperatives?

**A: Each cooperative will only own the battery installed on their system. NGEMC will exclusively own and operate the system located in Murray County.**

Q: What is the expected start and end date for the construction of the battery storage project?

**A: Start: Late 2026/ Early 2027, End: as late as 2029.**

Q: What is the expected/planned amount of contractors/subcontractors to be utilized for the construction of the battery storage project?

**A: This answer is not yet known.**

Q: When was, or will the construction contract be signed?

**A: Construction contract has not been drafted.**

Q: Have any material procurement, site work, or binding commitments occurred to date? If so, please describe.

**A: No procurement or site work has occurred.**

Q: Please confirm if you need assistance with preparing and filing the Form 990-T.

**A: Yes, NGEMC will need assistance with filing for the Energy Tax Credits (Direct Pay) on Form 990-T.**

Q: Please provide addresses or general area where the BESS system will be installed.

**A: The battery will be installed at 4329 Hwy 411 S, Chatworth, GA, 30705.**

Q: Please provide general timeline of activities for the BESS system.

**A: Bidding and selection of contractor for site prep (~3 months), Site Prep (~1 month), Install the batteries (~1 month), Commission and start of operation of the batteries (~2 weeks).**

Project Name: **Building the Battery Belt in Appalachian Georgia, project number MU-22018-2.**

Project Location: **The battery will be installed at 4329 Hwy 411 S, Chatworth, GA, 30705.**

Project Commission Date:

Will you own the project once placed in service: **Yes, will be owned 100% by NGEMC.**

Type of Energy Project (wind, solar, CHP, etc.): **Battery Storage.**

Project size in terms of capacity: **1.4 MW / 5.6 MWh, 4-hour.**

Estimated Project Cost: **\$5-6 million.**

Primary contractor name: **Contractor has not been decided.**

Estimated number of contractors (EPC plus sub-contractors): **TBD.**

Do you have any Federal grants on the project: **ARC grant to fund 60% of project.**

Will you be financing with tax-exempt debt: **NGEMC is a 501(c)(12) tax-exempt electric cooperative.**

Number of primary equipment manufacturers: **TBD.**

Main manufacturers for project: **TBD.**