

IRS Launches Pre-Filing Registration Portal

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The IRS [announced](#) on December 22, 2023, that it has launched the pre-filing registration portal for [direct payments under Section 6417](#) and [tax credit transfers under Section 6418](#).

The IRS has provided an [overview](#) of the registration process that includes a how-to video and a [user guide](#). The IRS notes that taxpayers should register: (i) after placing a project in service, but no earlier than the beginning of the tax period when the credit is earned and (ii) at least 120 days before the due date (including extensions) for the return where the credits will be reported.

Please contact any of the attorneys listed above with questions about the registration process.

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