LAS GALLINAS VALLEY SANITARY DISTRICT

REQUEST FOR PROPOSALS

Inflation Reduction Act Tax Consulting and Section 6417 Direct Pay Filing Services

Solar Photovoltaic and Battery Energy Storage System Projects

Proposal Due	September 10, 2026
District Contact	Dale McDonald, Administrative Services Manager
Contact	dmcdonald@lgvsd.org | (415) 526-1519

Las Gallinas Valley Sanitary District
101 Lucas Valley Road, Suite 300
San Rafael, California 94902

www.lgvsd.org

1. INTRODUCTION

Las Gallinas Valley Sanitary District (District), a California local government agency located in Marin County, is requesting proposals from qualified tax accounting firms to provide specialized federal tax consulting, compliance, and filing services related to clean energy tax credits available under the Inflation Reduction Act (IRA).

The District has completed a Solar Photovoltaic (PV) Replacement Project and is nearing completion of a Battery Energy Storage System (BESS) Project at its wastewater treatment facility in San Rafael, California. The District intends to pursue applicable federal clean energy tax credits through the Internal Revenue Code Section 6417 elective payment ("Direct Pay") provisions.

The District is seeking a firm with demonstrated experience with IRA clean energy credits, Section 6417 elective pay, IRS pre-filing registration, and federal tax return preparation for governmental or other tax-exempt entities.

Timing is important. The Solar PV project was completed during the District's fiscal year ended June 30, 2026. The selected firm will be expected to promptly determine the applicable filing requirements and deadlines, complete or assist with required IRS pre-filing registration, and determine whether an extension should be filed to provide sufficient time to prepare and substantiate the District's elective-pay claim.

The BESS project is currently anticipated to be completed in September 2026 and is expected to require a separate filing for the subsequent fiscal year.

2. DISTRICT AND PROJECT BACKGROUND

The Las Gallinas Valley Sanitary District provides wastewater collection, treatment, recycling, and related services in Marin County, California.

The District has undertaken two integrated energy projects intended to modernize its energy infrastructure, reduce utility costs, improve operational resilience, and increase its use of renewable energy.

A. Solar Photovoltaic Replacement Project

The project replaces the District's existing approximately 588 kW solar photovoltaic system with a modernized ground-mounted PV system of approximately 1 MW (999.38 kW DC).

The project included removal of the existing solar equipment and installation of updated photovoltaic equipment and associated electrical infrastructure. Construction began in calendar year 2025, and the project was completed during the District's fiscal year ended June 30, 2026.

The District expects that the Solar PV project may qualify for the Domestic Content Bonus and has, or can obtain, supporting sourcing documentation from the project contractor.

B. Battery Energy Storage System Project

The District is installing an approximately 500 kW Battery Energy Storage System designed to integrate with the new solar PV system and the wastewater treatment facility's existing cogeneration system.

The BESS is intended to facilitate transitions between utility-supplied power and onsite energy resources and improve operational resilience during planned and unplanned outages.

Construction began in calendar year 2025, and completion is currently anticipated in September 2026.

3. PRELIMINARY CREDIT ESTIMATE

The District's energy consultant has prepared a preliminary IRA Direct Pay calculation estimating approximately $1.95 million in combined potential credits for the Solar PV and BESS projects.

This preliminary estimate is provided for informational purposes only. The selected firm will be responsible for independently evaluating the applicable Internal Revenue Code provisions, eligible tax basis, bonus credit eligibility, financing adjustments, sourcing requirements, and other factors necessary to determine the credits that may properly be claimed by the District.

The District recognizes that the final credit amount may differ materially from the preliminary estimate.

4. SCOPE OF SERVICES

The District is seeking comprehensive tax consulting and filing services necessary to evaluate, document, register, prepare, and file the District's IRA clean energy tax credit claims. The selected firm should provide the following services, as applicable.

A. IRA Credit Analysis and Tax Consulting

1. Advise District management regarding applicable Internal Revenue Code provisions, Treasury regulations, IRS guidance, and other requirements affecting the projects.
2. Determine the federal clean energy credits available for each project and confirm the appropriate credit provisions.
3. Review project expenditures, invoices, contracts, change orders, payment records, financing documents, and other supporting information.
4. Determine the eligible tax basis for each project, including the appropriate treatment of direct and indirect project costs.
5. Evaluate whether cost engineering, componentization, or other allocation methodologies are necessary to establish the appropriate credit basis.
6. Evaluate applicable beginning-of-construction and placed-in-service requirements.
7. Identify any additional information, certifications, or documentation required to support the District's claims.

B. Prevailing Wage and Apprenticeship Requirements

8. Review documentation supporting compliance with applicable prevailing wage and apprenticeship requirements.
9. Identify any additional documentation or corrective action necessary to substantiate eligibility for the applicable increased credit amount.

The District has retained Contractor Compliance and Monitoring, Inc. to validate prevailing wage and apprenticeship compliance associated with the projects. The selected tax firm will not be expected to duplicate that work but should determine whether the documentation provided is sufficient for federal tax credit purposes.

C. Domestic Content Analysis

10. Evaluate eligibility for the IRA Domestic Content Bonus.
11. Review available sourcing and manufacturing documentation for applicable iron, steel, manufactured products, components, and construction materials.
12. Review supporting contractor and vendor certifications and calculations.
13. Identify and document any applicable exceptions or special rules affecting governmental entities utilizing Section 6417 elective pay.

14. Prepare or review the calculations and supporting documentation necessary to substantiate any Domestic Content Bonus claimed.

The District currently anticipates pursuing the Domestic Content Bonus for the Solar PV project and has, or can obtain, supporting documentation from its contractor.

D. Energy Community and Low-Income Community Analysis

15. Evaluate whether either project is eligible for applicable Energy Community or Low-Income Community bonus credits.
16. Review appropriate mapping, census tract, location, allocation, or other information required to establish eligibility.
17. Advise the District regarding any separate application, allocation, or certification requirements associated with such bonus credits.

E. Prohibited Foreign Entity and Equipment Sourcing Review

18. Evaluate applicable prohibited foreign entity or foreign entity of concern restrictions affecting the projects.
19. Review available information regarding equipment, components, critical minerals, manufacturing, intellectual property, and vendor sourcing as applicable to the credit being claimed.
20. Identify additional certifications or documentation that should be obtained from contractors, manufacturers, or suppliers.
21. Advise the District regarding the effect, if any, of equipment sourcing on credit eligibility.

F. Tax-Exempt Financing and Other Adjustments

22. Review the District's project funding and financing sources.
23. Determine the effect of tax-exempt financing or other funding sources on the amount of credit available.
24. Calculate and document any required reductions or adjustments.

G. IRS Pre-Filing Registration

25. Determine all applicable IRS pre-filing registration requirements for each project and credit.
26. Assist the District with establishing or confirming the necessary IRS accounts and access for elective-pay purposes.
27. Prepare and submit, or assist the District in submitting, the required IRS pre-filing registration information.
28. Obtain the applicable registration numbers necessary to make the elective-pay elections.
29. Address IRS questions or requests for supplemental information arising from the registration process.

H. Federal Tax Return and Elective-Pay Filing

30. Determine the District's applicable federal filing deadline.
31. Immediately evaluate whether an extension of time to file should be submitted for the Solar PV project and prepare and file Form 8868 or other applicable extension documentation if appropriate.
32. Prepare all required federal tax forms, schedules, statements, and elections necessary to claim the applicable clean energy credits and make the Section 6417 elective-pay election.
33. Prepare Form 990-T, Form 3800, applicable source credit forms, and other required forms and schedules.
34. Incorporate the IRS pre-filing registration numbers into the applicable filings.
35. Coordinate review and approval of the return with District staff.
36. Electronically file the required federal tax return and related documents where permitted or required.
37. Provide the District with complete copies of all filed returns, forms, elections, registrations, calculations, and supporting schedules.

I. Post-Filing Assistance

38. Monitor the status of the District's elective-pay claim as appropriate.
39. Assist the District in responding to IRS correspondence, notices, questions, or requests for additional information relating to the filing.
40. Assist with resolution of discrepancies affecting processing or payment of the claimed credit.
41. Provide guidance regarding accounting and recordkeeping associated with receipt of the federal payment, as requested.

J. Final Documentation

Prepare a final electronic file or report documenting:

- Credits claimed;
- Eligible tax basis and calculations;
- Applicable bonus credits;
- Required reductions or adjustments;
- Pre-filing registration information;
- Filed tax forms and elections;
- Material supporting documentation; and
- Other information reasonably necessary to substantiate the District's claims in the event of future IRS review.

5. AVAILABLE DISTRICT INFORMATION

The District anticipates making the following information available to the selected firm, as applicable:

- Solar PV and BESS project descriptions;
- Construction contracts and change orders;
- Project invoices and payment information;
- Preliminary IRA tax credit calculations;
- Project financing documentation;
- Equipment specifications and sourcing information;
- Prevailing wage and apprenticeship compliance documentation;
- Domestic content documentation;
- Contractor and vendor certifications;
- Project completion and placed-in-service information; and
- Other engineering, financial, and project records reasonably necessary to perform the work.

The District will coordinate with its energy consultant, contractors, engineers, financial advisors, and other consultants as necessary to obtain additional supporting information.

6. PROJECT SCHEDULE AND URGENCY

The District intends to select a firm and begin work as soon as practicable.

The Solar PV project was completed during the District's fiscal year ended June 30, 2026. Accordingly, the selected firm will be expected, immediately upon authorization to proceed, to:

42. Confirm the applicable federal tax return and elective-pay filing deadlines;
43. Determine the status and requirements for IRS pre-filing registration;
44. Identify any critical documentation that must be obtained;

45. Determine whether the District should file an extension and, if appropriate, prepare and timely file the extension; and
46. Develop a schedule for completion of the Solar PV credit analysis and federal filing.

The BESS project is anticipated to be completed in September 2026. Because the two projects are expected to be placed in service during different District fiscal years, the District anticipates that two separate federal filings will be required.

Proposers should specifically identify their ability to accommodate this schedule and begin the Solar PV work promptly.

7. PROPOSAL REQUIREMENTS

To facilitate review, proposals should be concise and include the following information:

A. Firm Qualifications

Provide a brief description of the firm, including its tax practice and relevant experience with:

- Inflation Reduction Act clean energy credits;
- Section 6417 elective pay/Direct Pay;
- Form 990-T and Form 3800;
- IRS elective-pay pre-filing registration;
- Solar PV and battery energy storage projects; and
- Governmental or other tax-exempt entities.

B. Project Team

Identify the principal personnel who would perform the work, their roles, relevant experience, and professional qualifications. Identify the individual who would serve as the District's primary point of contact.

C. Relevant Experience

Provide examples of similar IRA tax credit and elective-pay engagements, preferably involving local governments, special districts, municipalities, public utilities, wastewater agencies, or other governmental entities.

D. Approach and Scope

Describe the firm's proposed approach to completing the services identified in this RFP. Identify any services that the firm recommends adding to, modifying, or excluding from the scope and explain the reason for the recommendation.

E. Schedule and Availability

Describe the firm's ability to begin work promptly. Identify the anticipated schedule for:

- Initial tax and documentation review;
- Determination and filing of any necessary extension;
- IRS pre-filing registration;
- Completion of the Solar PV credit analysis;
- Preparation and filing of the Solar PV elective-pay claim; and
- Subsequent completion of the BESS filing.

Identify any information the District must provide immediately to maintain the proposed schedule.

F. Fees

Provide a proposed fee structure for the work. The District prefers either a fixed fee or a clearly defined not-to-exceed amount. If hourly billing is proposed, provide:

- Hourly rates by personnel/classification;
- Estimated hours;
- Estimated total fees;
- Any proposed not-to-exceed amount; and
- Estimated reimbursable expenses.

To the extent practicable, separately identify estimated costs for:

47. IRA credit eligibility and tax-basis analysis;
48. Prevailing wage/apprenticeship review;
49. Domestic content and sourcing analysis;
50. IRS pre-filing registration;
51. Solar PV federal tax return and elective-pay filing;
52. BESS federal tax return and elective-pay filing; and
53. Post-filing IRS assistance.

G. References

Provide up to three references for comparable engagements, preferably involving governmental or tax-exempt entities.

8. PROPOSAL SUBMITTAL

Proposals should be submitted electronically in PDF format no later than:

September 10, 2026 at 5:00 p.m. Pacific Time

Submit proposals to:

Contact	Dale McDonald, Administrative Services Manager
Agency	Las Gallinas Valley Sanitary District
Email	dmcdonald@lgvsd.org
Telephone	(415) 526-1519

Subject Line: Proposal - IRA Tax Consulting and Direct Pay Filing Services

Questions regarding this RFP should be directed to the District contact identified above.

Given the time-sensitive nature of the Solar PV filing, firms are encouraged to contact the District promptly if additional information is required to determine whether the firm has the capacity and qualifications to perform the work.

9. CONSULTANT SELECTION

The District may consider factors including, but not limited to:

- Demonstrated experience with IRA clean energy tax credits;

- Section 6417 elective-pay experience;
- Experience representing governmental and tax-exempt entities;
- Qualifications of the proposed project team;
- Understanding of the requested services;
- Proposed approach;
- Ability to begin work immediately and meet applicable filing requirements;
- Responsiveness of the proposal;
- References; and
- Proposed fees and overall value to the District.

The District reserves the right to request additional information, conduct interviews, negotiate the final scope and fee, reject any or all proposals, or discontinue the selection process if determined to be in the District's best interest.

Selection will not necessarily be based on the lowest proposed fee.

10. PROFESSIONAL SERVICES AGREEMENT

The selected firm will be required to enter into a professional services agreement acceptable to the District and provide required insurance documentation.

The final scope of services, schedule, compensation, and other contractual requirements will be incorporated into the agreement.

The selected firm will be expected to maintain appropriate documentation supporting its work and coordinate with District staff and other District consultants as reasonably necessary to complete the engagement.

11. ATTACHMENTS

The District anticipates providing the following materials with this RFP or upon request:

- Attachment A - Solar PV and BESS Description of Projects
- Attachment B - Preliminary IRA Direct Pay Credit Calculation

Additional project, financial, construction, and compliance documentation will be made available to the selected firm as necessary.

EXHIBIT A

DESCRIPTION OF PROJECT

Las Gallinas Valley Sanitary District Solar Photovoltaic and Battery Energy Storage System

The Las Gallinas Valley Sanitary District (the "District") is undertaking two integrated capital projects intended to modernize its energy infrastructure, reduce utility costs, and improve operational resilience through the use of renewable and backup energy technologies. These projects include (1) the replacement of the District's solar photovoltaic (PV) system, and (2) the installation of a battery energy storage system (BESS). Both projects are located at the District's wastewater treatment facility and adjacent reclamation area at 300 Smith Ranch Road, San Rafael, California.

1. Solar Photovoltaic System Replacement Project

This project includes the removal of the District's existing 588 kilowatt (kW) solar PV system and the installation of a new, modernized 1 megawatt (MW) ground-mounted PV array. The new system will be installed in the vicinity of the existing array and will utilize existing mounting infrastructure where feasible. The scope of work includes removal of approximately 2,500 solar panels, disconnection and removal of outdated inverters and transformers, installation of updated PV equipment, and interconnection to the District's electrical distribution system.

The project has been designed to ensure eligibility under California's Net Energy Metering 2.0 (NEM2) program and will support the District's long-term strategy of reducing purchased electricity from the utility grid. The District will retain full ownership of all environmental attributes associated with the energy generated by the new system.

2. Battery Energy Storage System (BESS) Project

The District will install a new 500 kW battery energy storage system designed to integrate with both the new solar PV system and the facility's existing 60 kW cogeneration unit. The system will allow for seamless transition between utility-supplied power and onsite energy sources during planned or unplanned power outages. This transition capability is critical to maintaining uninterrupted operations at the wastewater treatment plant.

The BESS will be installed with all necessary ancillary equipment, including transformers, electrical panels, metering, controls, and supporting infrastructure. The system is designed to operate in compliance with applicable building, electrical, seismic, and safety codes. The selected vendor will be responsible for securing interconnection approval from the utility and will provide a five-year maintenance and support agreement. The system will be installed in a manner that complies with the California Public Utilities Commission's Self-Generation Incentive Program (SGIP) requirements.

* * * * * * * * * * * * *

ATTACHMENT B

Requirement	Direct Payment Base	Direct Payment Adder	Apply (Y/N)	Projected IRA Direct Payment Percent [2]	Direct Payment Adder	Apply (Y/N)	Projected IRA Direct Payment Percent [2]
Begin Construction before 2025			Y			Y	
Project meets definition of Advanced Energy Project	6%		Y	6.0%		Y	6.0%
Prevailing Wages		24%	Y	30.0%	24%	Y	30.0%
Domestic Purchasing		10%	n	30.0%	10%	y	40.0%
Located in an Energy Community		10%	N	30.0%	10%	N	40.0%
Located in a Low Income Community		10%	n	30.0%	10%	n	40.0%
Supports a Low Income Apartment Bldg or LI households		10%	N	30.0%	10%	N	40.0%
Uses Tax Exempt Financing		-15%	y	25.5%	-15%	y	34.0%

BESS Contrac	2526290	PV Contract	3841271
	$ 644,203.95		$ 1,306,032.14
		Total	$ 1,950,236.09