

With respect to guidance related to §6417, please provide guidance as to whether the Direct Pay option is available to both to underlying, or primary credit, or if the Direct Pay option extends to any eligible bonus credits. For example, if a facility (and tax payer) qualify for a renewable electricity production tax credit valued at 30%, AND the facility qualifies for a bonus credit for meeting certain low-income qualifications valued at 20%, please provide clarity as to whether the bonus portion of the credit will equally be eligible as a direct payment (resulting in a direct pay equal to the combined 50%).