

Jonathan Williams
Director of Public Policy
National Outdoor Leadership School
284 Lincoln St.
Lander, Wyoming 82520

Internal Revenue Service
CC:PA:LPD:PR (Notice 2022-50), Room 5203 P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

October 17, 2022

RE: Public Comment in Response to [Notice 2022-50](#).

To whom it may concern,

Thank you for taking the time to consider these comments in regards to the Internal Revenue Service's efforts to implement the Inflation Reduction Act. I am writing to you on behalf of the National Outdoor Leadership School (NOLS) which is a registered 501(c)3 entity in good standing with the IRS located in Lander, Wyoming. NOLS strives to be the leading source and teacher of outdoor skills and leadership which serves people and the environment. In line with the intention of the Inflation Reduction Act, NOLS has demonstrated a long standing commitment to the deployment of renewable energy resources across our 16 operating locations - located across the U.S. and abroad.

After the passing of the Inflation Reduction Act on August 16, 2022, NOLS completed a solar installation project at the school's Palmer Alaska campus, which was put into service after September 24th, 2022. Due to the recent passage of the Inflation Reduction Act (IRA), and the subsequent timeline to develop agency regulation, we were under the impression that the direct pay option for nonprofit organizations would be applicable to our situation. To be clear, we had chatted with both our local solar installer and been following IRA news updates closely, and were not made aware of any proposed deadline for when the solar project could be put into service to be eligible for direct pay.

However, upon inspecting proposed agency guidance (Notice 2022-50), I was dismayed to read that only projects put into service after December 31, 2022 would be eligible for the direct pay benefit. While it is understandable that the application for direct pay may be delayed until the 2023 year due to implementation constraints, it is unclear why a hard and arbitrary deadline, months after the passage of the IRA, would be imposed on the nonprofit sector which has historically been unable to take advantage of solar tax credits.

Please consider revising the December 31, 2022 deadline to be commensurate with the passage of the IRA - August 16th, 2022 - so that other entities which acted in good faith in lieu of clear guidance, like ourselves, would be able to take advantage of the direct pay option for renewable energy installations. Otherwise, I urge you to explore looking at unique circumstances on a case-by-case basis.

Thank you for your time and consideration of this public comment.

Sincerely,

-Jonathan Williams
Director of Policy and the Environment