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**IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Form **8879-TE**

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

2023Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.****Go to www.irs.gov/Form8879TE for the latest information.**Name of filer **SIOUX VALLEY SOUTHWESTERN ELECTRIC
COOPERATIVE, INC.**EIN or SSN
46-0189704Name and title of officer or person subject to tax **DAN LEUTHOLD
PRESIDENT****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here ...	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ...	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>0.</u>
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **CLIFTONLARSONALLEN LLP** to enter my PIN **82337**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

**** THIS IS NOT A FILEABLE COPY ****

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

41051913129

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **KATHERINE LUTZKE, CPA** Date **11/01/24**

ERO Must Retain This Form - See Instructions**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2023)

Form **8868**
(Rev. January 2024)

Department of the Treasury
Internal Revenue Service

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. SIOUX VALLEY SOUTHWESTERN ELECTRIC COOPERATIVE, INC.	Taxpayer identification number (TIN) 46-0189704
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 216	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. COLMAN, SD 57017-0216	

Enter the Return Code for the return that this application is for (file a separate application for each return) **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.
Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **JASON MAXWELL**
PO BOX 216 - COLMAN, SD 57017
Telephone No. **(605) 256-1623** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 **23** or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2024)

Form **990-T****Exempt Organization Business Income Tax Return**
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2023Department of the Treasury
Internal Revenue Service

For calendar year 2023 or other tax year beginning _____, and ending _____

Go to **www.irs.gov/Form990T** for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) SIOUX VALLEY SOUTHWESTERN ELECTRIC COOPERATIVE, INC.	D Employer identification number 46-0189704
B Exempt under section <input checked="" type="checkbox"/> 501(c)(12) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 216	E Group exemption number (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code COLMAN, SD 57017-0216	F <input type="checkbox"/> Check box if an amended return.
		C Book value of all assets at end of year 352,249,569.	
G Check organization type <input type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input checked="" type="checkbox"/> 6417(d)(1)(A) Applicable entity			

H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input checked="" type="checkbox"/> Elective payment amount from Form 3800
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>
J Enter the number of attached Schedules A (Form 990-T)
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation
L The books are in care of JASON MAXWELL Telephone number (605) 256-1623

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1	
2 Reserved	2	
3 Add lines 1 and 2	3	
4 Charitable contributions (see instructions for limitation rules)	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input checked="" type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	0.
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d	1e		
2 Subtract line 1e from Part II, line 7	2		
3a Amount due from Form 4255	3a		
b Amount due from Form 8611	3b		
c Amount due from Form 8697	3c		
d Amount due from Form 8866	3d		
e Other amounts due (see instructions)	3e		
f Total amounts due. Add lines 3a through 3e	3f		
4 Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4		
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		

LHA For Paperwork Reduction Act Notice, see instructions. 323701 11-20-23

Form **990-T** (2023)

Part III Tax and Payments (continued)

6 a	Payments: Preceding year's overpayment credited to the current year	6a		
b	Current year's estimated tax payments. Check if section 643(g) election applies	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Elective payment election amount from Form 3800	6g	48,049.	
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	Total payments. Add lines 6a through 6j	7		48,049.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached	8		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		48,049.
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11		48,049.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ 69,121. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code		Available post-2017 NOL carryover
			\$
			\$
			\$
			\$
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	Title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	KATHERINE LUTZKE, CPA	KATHERINE LUTZKE, CPA	11/01/24	
	Firm's name	Firm's EIN		PTIN
	CLIFTONLARSONALLEN LLP	41-0746749		P01760889
	Firm's address	Phone no.		
	2689 COMMERCE DRIVE NW, SUITE 201 ROCHESTER, MN 55901	507-280-2300		

FORM 990-T

PRE-2018 NET OPERATING LOSS DEDUCTION

STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/12	8,967.	6,916.	2,051.	2,051.
12/31/13	24,951.	0.	24,951.	24,951.
12/31/14	11,041.	0.	11,041.	11,041.
12/31/15	28,274.	0.	28,274.	28,274.
12/31/16	2,804.	0.	2,804.	2,804.
NOL CARRYOVER AVAILABLE THIS YEAR			69,121.	69,121.

In Process

Name(s) shown on return SIOUX VALLEY SOUTHWESTERN ELECTRIC COOPERATIVE, INC.	Identifying number 46-0189704
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A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT). Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions ☐ Yes ☒ No

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
Go to Part III before Parts I and II. See instructions.

1 Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions	1	
2 Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions	2	
3 Enter the applicable passive activity credits allowed for 2023. See instructions	3	
4 Carryforward of general business credit to 2023. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	4	
5 Carryback of general business credit from 2024. See instructions	5	
6 Add lines 1, 3, 4, and 5	6	

Part II Allowable Credit

7 Regular tax before credits: <ul style="list-style-type: none">Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2.Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return.Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.	7	0.
8 Alternative minimum tax: <ul style="list-style-type: none">Individuals. Enter the amount from Form 6251, line 11.Corporations. Enter the amount from Form 4626, Part II, line 13.Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	8	0.
9 Add lines 7 and 8	9	
10a Foreign tax credit	10a	
b Certain allowable credits (see instructions)	10b	
c Add lines 10a and 10b	10c	
11 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	0.
12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	
13 Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13	
14 Tentative minimum tax: <ul style="list-style-type: none">Individuals. Enter the amount from Form 6251, line 9.Corporations. Enter -0-.Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	
15 Enter the greater of line 13 or line 14	15	
16 Subtract line 15 from line 11. If zero or less, enter -0-	16	0.
17 Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	

Part II Allowable Credit (continued)

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of Part III, column (e), with the sum of the non-passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	22	
23	Passive activity credit from line 3 of Part III, column (f) plus the sum of the passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	23	
24	Enter the applicable passive activity credit allowed for 2023. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	0.
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	0.
28	Add lines 17 and 26	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	0.
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (g). See instructions	30	48,049.
31	Reserved	31	
32	Passive activity credits from line 5 of Part III: combine column (f) with passive amounts in column (g). See instructions	32	
33	Enter the applicable passive activity credits allowed for 2023. See instructions	33	
34	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount	34	<input type="checkbox"/>
35	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions	35	
36	Add lines 30, 33, 34, and 35	36	48,049.
37	Enter the smaller of line 29 or line 36	37	
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	38	0.

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
1 a Form 3468, Part II									
b Form 7207									
c Form 6765									
d Form 3468, Part III									
e Form 8826									
f Form 8835, Part II									
g Form 7210									
h Form 8820									
i Form 8874									
j Form 8881, Part I									
k Form 8882									
l Form 8864 (diesel)									
m Form 8896									
n Form 8906									
o Form 3468, Part IV									
p Form 8908									
q Reserved (45Z)									
r Form 8910									
s Form 8911, Part II									
t Form 8830									
u Form 7213, Part II									
v Form 3468, Part V									
w Form 8932									
x Form 8933									
y Form 8936, Part II									
z Reserved									
aa Form 8936, Part V									
bb Form 8904									
cc Form 7213, Part I									
dd Form 8881, Part II									
ee Form 8881, Part III									
ff Form 8864, line 8									
gg Reserved (1gg)									
hh Reserved (1hh)									
ii Reserved (1ii)									
jj Reserved (1jj)									
zz Other credits									
2 Add lines 1a through 1zz									

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. (continued)

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3 Form 8844									
4 Specified credits:									
a Form 3468, Part VI	PJ001230014A			48,049.			48,049.	48,049.	
b Form 5884									
c Form 6478									
d Form 8586									
e Form 8835, Part II									
f Form 8846									
g Form 8900									
h Form 8941									
i Form 6765 ESB credit									
j Form 8994									
k Form 3468, Part VII ...									
l Reserved (4l)									
m Reserved (4m)									
z Other specified credits									
5 Add lines 4a through 4z				48,049.			48,049.	48,049.	
6 Add lines 2, 3, and 5 ...				48,049.			48,049.	48,049.	

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc. (see instructions)

	(a) Line number from Part III	(b) Elective payment or transfer registration number	(c) Pass-through or transfer credit entity EIN	(d) Current year credits from non-passive activities	(e) Current year credits from passive activity before passive activity credit limitation	(f) Credit transfer election amount	(g) Gross elective payment election amount	(h) Net elective payment election amount	(i) Carryover of passive activity credit allowable in current year
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
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37									
38									

Form **3468**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Investment Credit

Attach to your tax return.

Go to www.irs.gov/Form3468 for instructions and the latest information.

OMB No. 1545-0155

2023Attachment
Sequence No. **174****SIOUX VALLEY SOUTHWESTERN ELECTRIC
COOPERATIVE, INC.**

Identifying number

46-0189704**Part I Facility Information** (see instructions)

- A** Check this box if you have petitioned for provisional emission rates and have also received written approval from a certified third-party verifier or a letter from the IRS ☐
- 1** Description of the facility SOLAR PANEL FIELD
- 2 a** IRS-issued registration number for the facility: PJ001230014A
- b** Type of facility (solar, geothermal, etc.): SOLAR PANEL FIELD
- 3** Location of facility, including coordinates (latitude and longitude).
- a** Address of the facility (if applicable): 23491 471TH AVE
COLMAN, SD 57017
- b** Coordinates (if applicable). Latitude: + 43.979241 Longitude: - 096.791441
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 4** Date construction began (MM/DD/YYYY): 04/08/2022
- 5** Date placed in service (MM/DD/YYYY): 05/24/2023
- 6** Is the facility part of an expansion of an existing closed-loop biomass or open-loop biomass facility? ☐ Yes ☒ No
- 7** Does the project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?
- a** ☒ Yes.
- b** ☐ No.
- c** ☐ Not applicable, the facility doesn't produce electricity.
- 8** Does the project satisfy the prevailing wage and apprenticeship requirements?
- a** ☐ Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.
- b** ☐ Yes, and either (i) section 48(a)(9)(B)(ii) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11) apply.
- c** ☐ No.
- d** ☒ Not applicable.
- 9** Does the property qualify for a domestic content bonus credit per section 45(b)(9)(B)?
- a** ☐ Yes, and section 48(a)(9)(B) is satisfied (10% bonus). Attach the required information.
- b** ☐ Yes, and section 48(a)(9)(B) is not satisfied (2% bonus). Attach the required information.
- c** ☒ No.
- 10** Does the project qualify for an energy community bonus credit per section 48(a)(14)?
- a** ☐ Yes, and section 48(a)(9)(B) is satisfied (10% bonus).
- b** ☐ Yes, and section 48(a)(9)(B) is not satisfied (2% bonus).
- c** ☒ No.
- 11** Does the project qualify as a solar or wind facility in connection with low-income communities bonus credit per section 48(e)(2)?
- a** ☐ Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).
- b** ☐ Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).
- c** ☐ Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) (20% bonus).
- d** ☐ Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) (20% bonus).
- e** If "Yes" to 11a, 11b, 11c, or 11d, enter your 48(e) Control Number: _____
- f** ☒ No.
- 12** Enter the nameplate capacity or storage capacity.
- a** ☒ Solar energy property or facility nameplate capacity: 62. kilowatt (kW) direct current (dc)
- b** ☐ Small wind energy property or facility nameplate capacity: _____ kW
- c** ☐ Wind energy property or facility nameplate capacity: _____ kW
- d** ☐ Energy storage power capacity rating _____ kW, and energy storage capacity, if applicable, associated with the energy property or facility: _____ kWh (hour)
- e** ☐ Solar or wind nameplate capacity is 5MW ac or more
- f** ☐ Not applicable.

For Paperwork Reduction Act Notice, see separate instructions.

Form **3468** (2023)

Part I Facility Information (see instructions) (continued)**13** Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW.

- a** ☒ Solar energy property: 50.
- b** ☐ Wind energy property: _____
- c** ☐ Other: _____
- d** ☐ Not applicable.

14 Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election? ☐ Yes ☒ No
If "Yes," complete lines 14a through 14e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.

- a** Name of lessor: _____
- b** Address of lessor: _____
- c** Description of property: _____
- d** Amount for which you were treated as having acquired the property \$ _____
- e** Income inclusion amount reported for tax year under Regulations section 1.50-1 \$ _____

Part II Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit**Section A - Qualifying Advanced Coal Project Credit Under Section 48A** (see instructions)

1 a Enter the qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) ...	1a			
b Multiply line 1a by 20% (0.20)		1b		
2 a Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii)	2a			
b Multiply line 2a by 15% (0.15)		2b		
3 a Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii)	3a			
b Multiply line 3a by 30% (0.30)		3b		

Section B - Qualifying Gasification Project Credit Under Section 48B (see instructions)

4 a Enter the qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions	4a			
b Multiply line 4a by 30% (0.30)		4b		
5 a Enter the qualified investment in property other than in 4a above placed in service during the tax year ...	5a			
b Multiply line 5a by 20% (0.20)		5b		
6 Enter the applicable unused investment credit from cooperatives (see instructions)		6		
7 Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a			7	

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

1 a Enter the qualified investment in advanced energy project property placed in service during the tax year	1a			
b If you checked the box in Part I, line 8a, and it's consistent with your 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6%	1b		%	
c Multiply line 1a by line 1b		1c		
d Enter your 48C Allocation control number				
e Is the facility in a section 48C energy community census tract? <input type="checkbox"/> Yes <input type="checkbox"/> No				
2 Enter the applicable unused investment credit from cooperatives (see instructions)		2		
3 Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d			3	

Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)

1	a Check the box below that applies to your advanced manufacturing investment project. <input type="checkbox"/> Semiconductor manufacturing facility <input type="checkbox"/> Semiconductor equipment manufacturing facility			
	b Enter the basis in qualified property as part of an advanced manufacturing facility, placed in service during the tax year	1b		
	c Multiply line 1b by 25% (0.25)		1c	
2	Enter the applicable unused investment credit from cooperatives (see instructions)		2	
3	Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o			3

Part V Reserved for Future Use

1	Reserved for future use	1	
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Part VI Energy Credit Under Section 48**Section A - Geothermal Energy Credit** (see instructions)

1	a Enter the basis of property using geothermal energy placed in service during the tax year	1a		
	b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	1b		%
	c Multiply line 1a by line 1b		1c	
	d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d		%
	e Multiply line 1a by line 1d		1e	
	f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2	1f		%
	g Multiply line 1a by line 1f		1g	
2	Add lines 1c, 1e, and 1g			2

Section B - Solar Energy Credit (see instructions)

3	a Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year	3a	160,162.	
	b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	3b	30 %	
	c Multiply line 3a by line 3b		3c	48,049.
Caution: Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k.				
	d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0- (zero), and then go to line 3k	3d		%
	e Enter the nameplate capacity you were allocated in the allocation letter	3e		
	f If the entry on Part I, line 12a, equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g	3f		
	g If the entry on Part I, line 12a, is more than the entry on line 3e, divide line 3e by Part I, line 12a	3g		
	h Multiply line 3d by line 3g	3h		

Part VI Energy Credit Under Section 48 (continued)**Section B - Solar Energy Credit** (see instructions) (continued)

i Multiply line 3a by line 3h	3i				
j If Part I, line 12a, is more than the entry on line 3e, enter the amount from line 3i. Otherwise, enter the amount from line 3f	3j				
k If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 3m	3k		%		
l Multiply line 3a by line 3k	3l				
m If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 4	3m		%		
n Multiply line 3a by line 3m	3n				
4 Add lines 3c, 3j, 3l, and 3n				4	48,049.

Section C - Qualified Fuel Cell Property (see instructions)

5 a Enter the basis of property using qualified fuel cell property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008	5a				
b Multiply line 5a by 30% (0.30)	5b				
c Enter the applicable kilowatt capacity of property on line 5a (see instructions)	5c				
d Multiply line 5c by \$1,000	5d				
e Enter the smaller of line 5b or line 5d	5e				
f Enter the basis of property using qualified fuel cell property placed in service during the tax year that is attributable to periods after October 3, 2008	5f				
g If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	5g		%		
h Multiply line 5f by line 5g	5h				
i If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 5l	5i		%		
j Multiply line 5f by line 5i	5j				
k Reserved for future use	5k				
l If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 5n	5l		%		
m Multiply line 5f by line 5l	5m				
n Add lines 5h, 5j, and 5m	5n				
o Enter the applicable kilowatt capacity of property on line 5f (see instructions)	5o				
p Multiply line 5o by \$3,000	5p				
q Enter the smaller of line 5n or line 5p	5q				
6 Add lines 5e and 5q				6	

Section D - Qualified Microturbine Property (see instructions)

7 a Enter the basis of property using microturbine property placed in service during the tax year that was acquired after 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005	7a				
b If you checked the box in Part I, line 7a or 8b, enter 10%. If you checked the box in Part I, line 7b or 8c, enter 2%	7b		%		
c Multiply line 7a by line 7b	7c				
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 7g	7d		%		

Part VI Energy Credit Under Section 48 (continued)**Section D - Qualified Microturbine Property** (see instructions) (continued)

e Multiply line 7a by line 7d	7e			
f Reserved for future use			7f	
g If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i	7g	%		
h Multiply line 7a by line 7g	7h			
i Add lines 7c, 7e, and 7h			7i	
j Enter the applicable kilowatt capacity of property on line 7a (see instructions)	7j			
k Reserved for future use	7k			
l Multiply line 7j by \$200			7l	
8 Enter the smaller of line 7i or line 7l				8

Section E - Combined Heat and Power System Property (see instructions)

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

9 a Enter the basis of property using combined heat and power system placed in service during the tax year	9a			
b If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	9b			
c Multiply line 9a by line 9b	9c			
d If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	9d	%		
e Multiply line 9c by line 9d			9e	
f If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 9h	9f	%		
g Multiply line 9c by line 9f			9g	
h If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 10	9h	%		
i Multiply line 9c by line 9h			9i	
10 Add lines 9e, 9g, and 9i				10

Section F - Qualified Small Wind Energy Property (see instructions)

11 a Enter the basis of property using small wind energy property placed in service during the tax year that was acquired after October 3, 2008, and before 2009 and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before 2009	11a			
b Multiply line 11a by 30% (0.30)	11b			
c Enter the smaller of line 11b or \$4,000			11c	
d Enter the basis of property using small wind energy property placed in service during the tax year that is attributable to periods after 2008	11d			
e If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	11e	%		
f Multiply line 11d by line 11e			11f	

Part VI Energy Credit Under Section 48 (continued)**Section F - Qualified Small Wind Energy Property** (see instructions) (continued)

g If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 11m and enter -0- (zero), and then go to line 11n	11g	%			
h Enter the nameplate capacity you were allocated in the allocation letter	11h				
i If the entry on Part I, line 12b, equals the entry on line 11h, multiply line 11d by 11g and go to line 11m. Otherwise, continue to line 11j	11i				
j If the entry on Part I, line 12b, is more than the entry on line 11h, divide line 11h by Part I, line 12b	11j				
k Multiply line 11g by line 11j	11k				
l Multiply line 11d by line 11k	11l				
m If Part I, line 12b, is more than the entry on line 11h, enter the amount from line 11l. Otherwise, enter the amount from line 11i	11m				
n If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 11p	11n	%			
o Multiply line 11d by line 11n	11o				
p If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 12	11p	%			
q Multiply line 11d by line 11p	11q				
12 Add lines 11c, 11f, 11m, 11o, and 11q					12

Section G - Waste Energy Recovery Property (see instructions)

13 a Enter the basis of property using waste energy recovery placed in service during the tax year	13a				
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	13b	%			
c Multiply line 13a by line 13b	13c				
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 13f	13d	%			
e Multiply line 13a by line 13d	13e				
f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 14	13f	%			
g Multiply line 13a by line 13f	13g				
14 Add lines 13c, 13e, and 13g					14

Section H - Geothermal Heat Pump Systems (see instructions)

15 a Enter the basis of property using geothermal heat pump systems placed in service during the tax year	15a				
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	15b	%			
c Multiply line 15a by line 15b	15c				
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 15f	15d	%			
e Multiply line 15a by line 15d	15e				
f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 16	15f	%			

Part VI Energy Credit Under Section 48 (continued)

Section H - Geothermal Heat Pump Systems (see instructions) (continued)

g	Multiply line 15a by line 15f	15g		
16	Add lines 15c, 15e, and 15g		16	

Section I - Energy Storage Technology Property (see instructions)

17 a	Enter the basis of property using energy storage technology placed in service during the tax year	17a		
b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	17b		%
c	Multiply line 17a by line 17b	17c		
Caution: For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.				
d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0- (zero), and then go to line 17k	17d		%
e	Enter the nameplate capacity you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology	17e		
f	If the relevant entry on Part I, line 12a, line 12b, or line 12c, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g	17f		
g	If the relevant entry on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, divide line 17e by Part I, line 12a, line 12b, or line 12c	17g		
h	Multiply line 17d by line 17g	17h		
i	Multiply line 17a by line 17h	17i		
j	If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f	17j		
k	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m	17k		%
l	Multiply line 17a by line 17k	17l		
m	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18	17m		%
n	Multiply line 17a by line 17m	17n		
18	Add lines 17c, 17j, 17l, and 17n		18	

Part VI Energy Credit Under Section 48 (continued)**Section J - Qualified Biogas Property** (see instructions)

19 a Enter the basis of property using biogas placed in service during the tax year	19a			
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	19b		%	
c Multiply line 19a by line 19b				19c
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 19f	19d		%	
e Multiply line 19a by line 19d				19e
f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 20	19f		%	
g Multiply line 19a by line 19f				19g
20 Add lines 19c, 19e, and 19g				20

Section K - Microgrid Controllers Property (see instructions)

21 a Enter the basis of property using microgrid controllers placed in service during the tax year	21a			
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	21b		%	
c Multiply line 21a by line 21b				21c
d If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 21f	21d		%	
e Multiply line 21a by line 21d				21e
f If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 22	21f		%	
g Multiply line 21a by line 21f				21g
22 Add lines 21c, 21e, and 21g				22

Section L - Qualified Investment Credit Facility Property (see instructions)

23 a Enter the basis of property using investment credit facility property placed in service during the tax year	23a			
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	23b		%	
c Multiply line 23a by line 23b				23c
Caution: For property other than that described under section 45(d)(1), the property does not qualify for the wind facility in connection with low-income community bonus credit under section 48(e). Skip lines 23d through 23j, and go to line 23k.				
d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 23j and enter -0- (zero), and then go to line 23k	23d		%	
e Enter the nameplate capacity you were allocated in the allocation letter	23e			
f If the entry on Part I, line 12c, equals the entry on line 23e, multiply line 23a by 23d and go to line 23j. Otherwise, continue to line 23g	23f			
g If the entry on Part I, line 12c, is more than the entry on line 23e, divide line 23e by Part I, line 12c	23g			
h Multiply line 23d by line 23g	23h			
i Multiply line 23a by line 23h	23i			

Part VI Energy Credit Under Section 48 (continued)**Section L - Qualified Investment Credit Facility Property** (see instructions) (continued)

j If Part I, line 12c, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f	23j		
k If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m	23k	%	
l Multiply line 23a by line 23k	23i		
m If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24	23m	%	
n Multiply line 23a by line 23m	23n		
24 Add lines 23c, 23j, 23l, and 23n			24

Section M - Clean Hydrogen Production Facilities as Energy Property (see instructions)

Caution: If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q.

25 a Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A)	25a		
b If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2%	25b	%	
c Multiply line 25a by line 25b	25c		
d Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B)	25d		
e If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5%	25e	%	
f Multiply line 25d by line 25e	25f		
g Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C)	25g		
h If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2%	25h	%	
i Multiply line 25g by line 25h	25i		
j Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D)	25j		
k If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6%	25k	%	
l Multiply line 25j by line 25k	25l		
m Reserved for future use	25m		
n Reserved for future use	25n		
o Reserved for future use	25o		
p Reserved for future use	25p		
q Reserved for future use	25q		
26 Add lines 25c, 25f, 25i, and 25l			26

Part VI Energy Credit Under Section 48 (continued)**Section N - Totals and Credit Reduction for Tax-Exempt Bonds** (see instructions)

27	Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26	27	48,049.		
28	If proceeds of tax-exempt bonds were not used to finance your facility, skip line 29, and go to line 30.				
29 a	Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103) used to finance the qualified facility	29a			
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year				
b	Multiply line 27 by line 29a	29b			
c	Multiply line 27 by 15% (0.15)	29c			
d	Enter the smaller of line 29b or line 29c	29d			
e	Subtract line 29d from line 27	29e			
30	If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 29e. Otherwise, enter the amount from line 27	30	48,049.		
31	Enter the applicable unused investment credit from cooperatives (see instructions)	31			
32	Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a	32			48,049.

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1 a	Was there a prior 170(h) deduction on this property? <input type="checkbox"/> Yes <input type="checkbox"/> No				
b	If "Yes" to line 1a, then provide the prior NPS number				
c	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent				<input type="checkbox"/>
d	Enter the dates for the 24- or 60-month measuring period. Beginning date: _____ End date: _____				
e	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)				\$ _____
f	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above				\$ _____
g	Enter the amount of qualified rehabilitation expenditures ...	1g			
h	For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10)	1h			
i	For certified historic structures under the transition rule, multiply line 1g by 20% (0.20)	1i			
j	For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04)	1j			
	Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service.				
k	If you completed line 1i or 1j, enter the assigned NPS project number or the pass-through entity's employer identification number _____ and the date the NPS approved the Request for Certification of Completed Work _____.				
2	Enter the applicable unused investment credit from cooperatives (see instructions)	2			
3	Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k	3			

Electronic Filing PDF Attachment

In Process

To: Internal Revenue Service
From: Jason Maxwell, CFO
Date: October 22, 2024
Re: Attachment to Form 3468

Part I, Line 7 (Increased Credit Amount Statement)

- Entity: Sioux Valley Southwestern Electric Cooperative, Inc. – dba Sioux Valley Energy
- EIN# 46-0189704
- Facility Description: Sioux Valley Southwestern Electric Cooperative, Inc. – dba Sioux Valley Energy installed solar panel field with an aggregate nameplate capacity of 62.3 kW AC located at 23491 471th Ave Colman, SD 57017.
- This project produces a net output of less than 1 MW AC and qualifies for the increased credit amount under the 1 MW exception.
- IRS-issued registration number: PJ001230014A

Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete.



Jason Maxwell
CFO