

## Using GovConnectIowa for 476C Tax Credits Common Questions

### **Do I have to use the GovConnectIowa system to apply for 476C tax credits?**

Yes. The CACTAS system used until 2022 is no longer available.

### **What is the web address for the GovConnectIowa application?**

[https://govconnect.iowa.gov/tap/ /](https://govconnect.iowa.gov/tap/)

### **How do I obtain a username and password?**

In the upper right corner of the page listed above, click “Create a Logon” and follow the instructions. You can review the video tutorial “Create a GovConnectIowa Logon,” which is available on the Self-Help & How-To Information page on GovConnectIowa.

### **When is my 476C tax credit application due?**

Applications are due 30 days after the close of the applicant’s tax year.

### **I previously submitted my 476C application via CACTAS. Is any of the information I submitted in CACTAS available in GovConnectIowa for my application?**

No. Information from CACTAS was not transferred to GovConnectIowa.

### **Will the copy feature be available in GovConnectIowa for future applications?**

Yes. After entering the initial tax credit application in GovConnectIowa, you have the option to use a copy feature for future applications.

### **Can I save my work in GovConnectIowa and come back to it later?**

Yes, you may save the application as a draft and open the application later to continue entering data or to submit the application.

### **What is the entry of ownership percentages?**

GovConnectIowa requires that all ownership percentages total 100%. For example, if two limited liability companies (LLCs) own a facility, the ownership percentages of the two LLCs must total 100%. Also, if there are multiple equity owners of an LLC, the equity ownership percentages must total 100%.

Each level of ownership must designate a parent. If the applicant is a pass-through entity, it must report all equity owners including the pro-rata share of each owner. All direct equity owners will designate the applicant as the parent. If any equity owner of the applicant is also a pass-through entity, all owners of that entity must also be reported, including the ownership share. The owners of that entity will designate that business as the parent. Reported ownership for each parent must total 100%.

### **Can I upload a Word or Excel document to GovConnectIowa?**

With the exception of invoices and ownership hierarchy, all documents uploaded to GovConnectIowa must be in PDF format. Invoices and the ownership hierarchy may be uploaded in Excel or PDF format. Both Word and Excel have “Create PDF” functions that you can use to create the required PDF documents.

**What happens after I submit my application?**

The Iowa Utilities Commission (IUC) will review the application. After the IUC completes its review, you will receive an email with the subject line “GovConnectIowa Action Required,” that will tell you there is an action item in your GovConnectIowa account. Log in to GovConnectIowa to see the notification indicating the application has been sent to the Iowa Department of Revenue (IDR).

IDR’s review may take up to 30 days. You will receive a letter outlining the award or denial of the tax credit application.

**What should I do if I notice an error after I submit an application?**

Once the application is submitted, you will be unable to make changes. If you discover an error after submitting the application, email [taxcredit@iuc.iowa.gov](mailto:taxcredit@iuc.iowa.gov).

**What will happen if the IUC or IDR finds an error in my application?**

If the IUC or IDR identifies errors or missing information, you will receive an email with the subject line “GovConnectIowa Action Required,” and the email will indicate you have an action item in your GovConnectIowa account. Log in to your account to learn more.

In GovConnectIowa, there will be a notification that the IUC or IDR has requested additional information. Once you have opened the application, click the “Edit” button and will be directed to the specific sections that require additional information or revision. You will be able to make changes only to the sections containing identified errors. Your application will not be processed until the errors are corrected and the application has been resubmitted.

**How do I claim tax credits or transfer tax credit certificates to another party?**

The tax credit certificate issued by the IDR will contain instructions on how to claim the tax credit or how to transfer the tax credit certificate to another party.

**Whom can I contact if I have questions about my application in GovConnectIowa?**

If you still have questions after reviewing this FAQ or the instructional video on the Self-Help and How-To Information webpage, email [taxcredit@iuc.iowa.gov](mailto:taxcredit@iuc.iowa.gov) for information.

**Is there additional assistance available for navigating GovConnectIowa?**

Yes. Additional information and resources are available under the Resources & Tax Information section on the GovConnectIowa webpage.