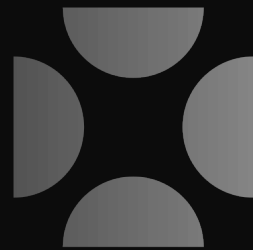




TransTax Advisors

DeKalb County Schools

Federal Clean Energy Rebates



TransTax Advisors

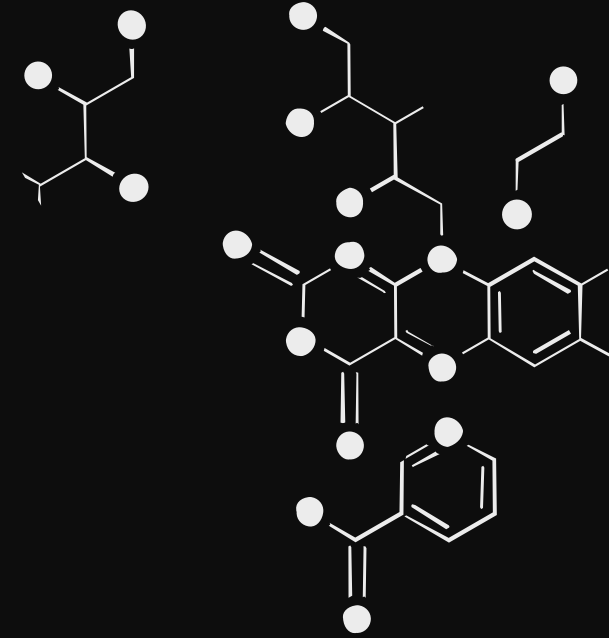
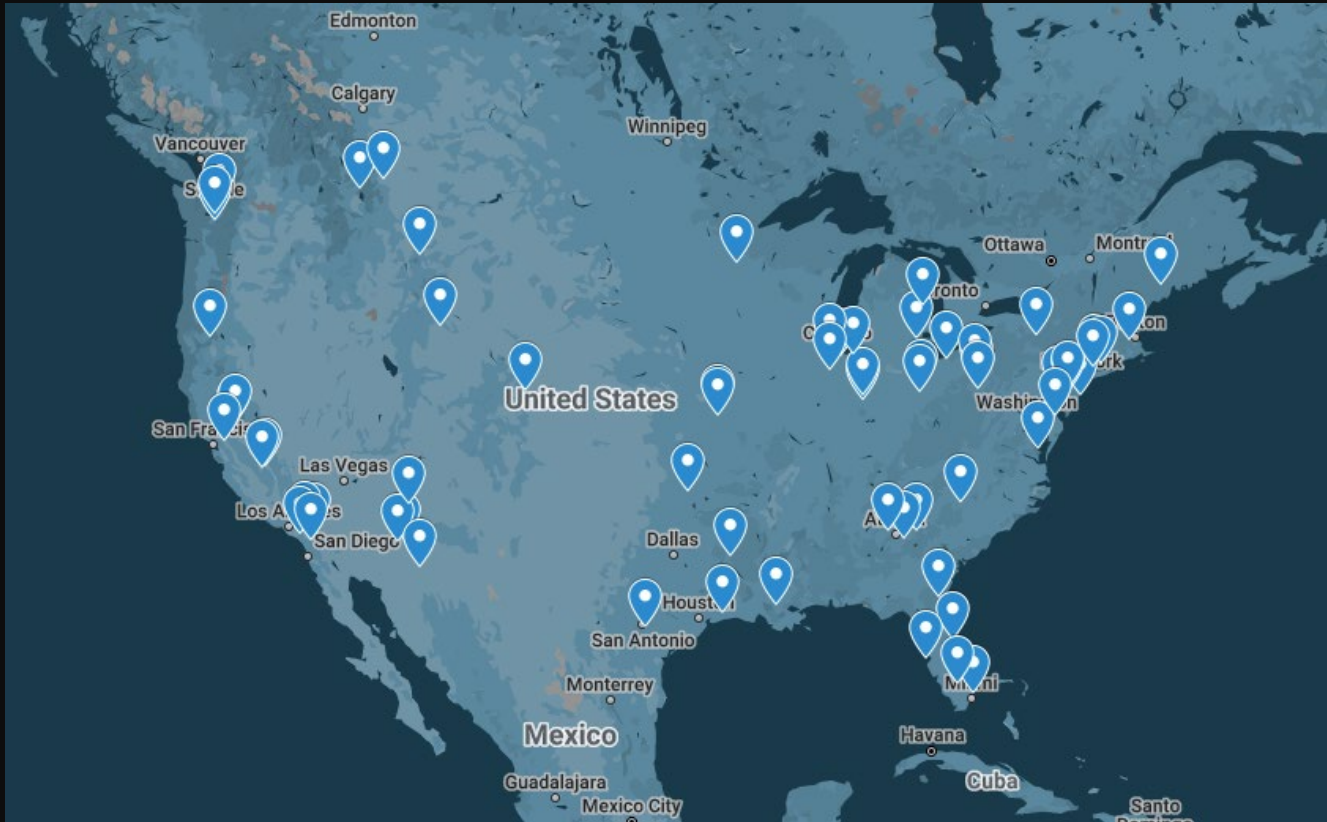
About Us

- **Leader: CEO and President:** Brett Duvall, Esq.
- **Experience:** Team of professionals with a combined 20+ years of experience working to recover various indirect taxes in the transportation and logistics industry.
- **Clients and Prospects:** Over 100+ school districts and other tax-exempt entities (municipalities, transit agencies, etc.).
- **Results Driven:** Nearly \$15M in savings since 2023.
- **Issues:**
 - Indirect Taxes in the Transportation Industry (focus on motor fuels, sales and excise taxes).
 - Clean energy related credits and incentives.
- **Process:** Administrative, Low-Lift, No Risk
- **Success-Based Fee:** Our fee is a percentage of the savings secured by the client.

“TransTax Advisors is an attorney-led tax consulting firm focused on recovering and reducing the burden of indirect taxes imposed at the federal, state and local level for businesses and organizations with transportation and logistics operations.”

Our unique approach to recovery reviews, reverse audits, and compliance assistance has resulted in tax refunds and credits.”

Clients Nationwide



TransTax works to secure Federal Clean Energy incentives for over 100+ entities nationwide. This includes school districts, municipalities, transit agencies, and other tax-exempt entities with fleet operations.

Federal Propane Rebates

Federal incentive authorized by the Department of Treasury/IRS for the sale or use of alternative fuels in motor vehicles.

- Rebate is available as a refund for tax-exempt organizations that sell or use alternative fuels in their own fleet.
- Rebate amount is \$0.50 per DGE/GGE – ex. For CNG, works out to about \$0.30 - \$0.40 per gallon.
- Includes: Propane, CNG and LNG

How to Qualify?

- Sell or use alternative fuels in motor vehicles
- Secure valid registration from IRS.

How to Claim the Rebate?

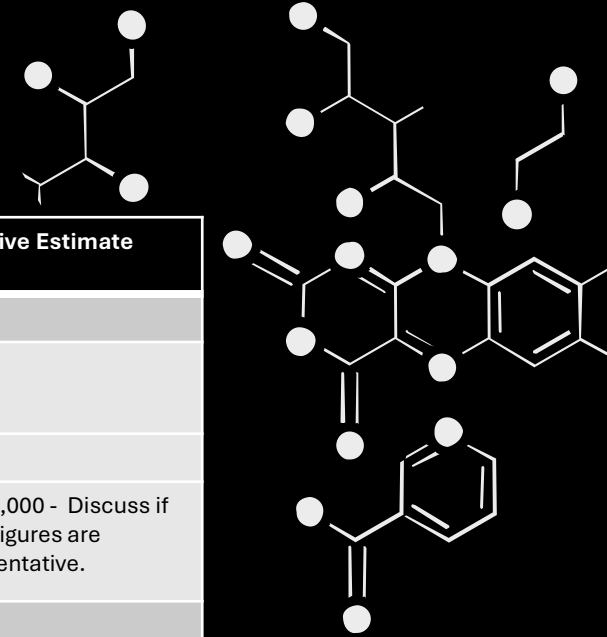
- Follow IRS Guidance
- File claim and work with IRS to resolve.
- Rebate was only authorized by Congress for qualifying activity through December 31, 2024.
- Claims for prior periods can be made for 3 years.
- Next filing deadline: June 30, 2025 or December 31, 2025, depending on an entity's taxable/fiscal year.

DeKalb County School Fleet & Estimates

- ~ 200 Propane Buses
- Typically (1) propane bus generates \$3,000 - \$4,000 in credits over a full (3) year claim period
- Estimated Range: \$600,000 - \$800,000



Federal EV Rebates for DeKalb

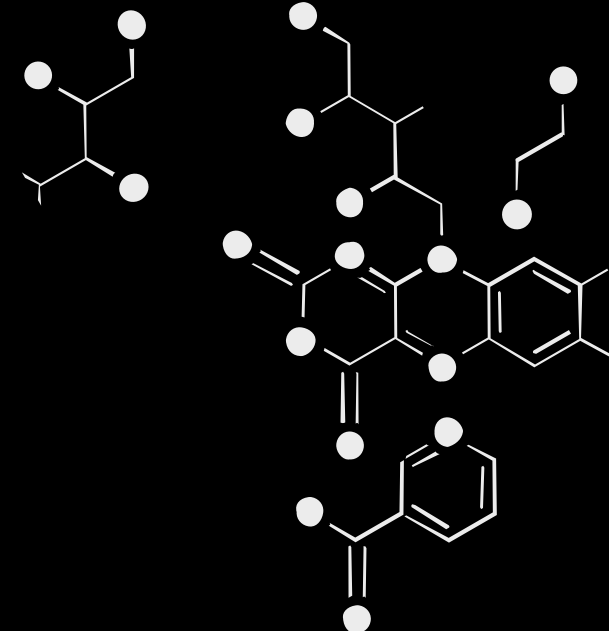


| Line Item | Qty | Cost (per unit) | EPA Funding | Applicant Cost | Leveraged Costs | Total Project Costs | Federal Incentive | Incentive Estimate |
|---|-----|-----------------|--------------|----------------|-----------------|---------------------|------------------------------|--|
| Project Manager | 1 | \$285,600 | \$285,600 | \$0 | \$0 | \$285,600 | | |
| Project Staff | 1 | \$91,800 | \$91,800 | \$0 | \$0 | \$91,800 | | |
| Total Personnel | | | \$377,400 | \$0 | \$0 | \$377,400 | | |
| Class 7 zero-emission electric school bus | 50 | \$385,000 | \$17,250,000 | \$2,000,000 | \$0 | \$19,250,000 | 45W EV Bus Credit | \$2,000,000 - Discuss if these figures are representative. |
| AC Level 2 charger (19.2 kW) (240 V) | 44 | \$19,200 | \$844,800 | \$0 | \$0 | \$844,800 | 30C EV Infrastructure Credit | \$0 – Discuss if these figures are representative or if DeKalb has incurred out-of-pocket costs for EV infrastructure. |
| DC fast charger (DCFC, 60 kW) (480 V) | 6 | \$70,200 | \$421,200 | \$0 | \$0 | \$421,200 | | |
| Vehicles and Infrastructure | | | \$18,516,000 | \$2,000,000 | \$0 | \$20,516,000 | | |
| Electrical service equipment upgrades for two sites | 1 | \$0 | \$0 | \$0 | \$200,000 | \$200,000 | | |
| Additional EVSE installation for new depot | 1 | \$1,198,000 | \$1,198,000 | \$0 | \$0 | \$1,198,000 | | |
| Total Equipment and Construction | | | \$19,714,000 | \$2,000,000 | \$200,000 | \$21,914,000 | TOTAL INCENTIVES | \$2,000,000 |

Sources: <https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=4054&AID=1702034&MID=117969>

Summary of Estimated FED Rebates for DCSD

| Federal Incentive | Estimate | Period Covered | Next Deadline |
|--|--------------------|--|---|
| Federal Propane Rebates | \$700,000 | July 2021 – December 2024 | June 30, 2025 |
| Federal EV Bus Rebate | \$2,000,000 | January 2024 – Current (Determine when buses will be placed in service) | Depends on when buses were placed in service. |
| Federal EV Infrastructure | \$0 | January 2024 - Current | Check placed in service date. |
| Solar PV? Microgrid? Battery Storage? | \$ - | January 2024 - Current | Check placed in service date. |
| Total Clean Energy Rebates | \$2,700,000 | | |

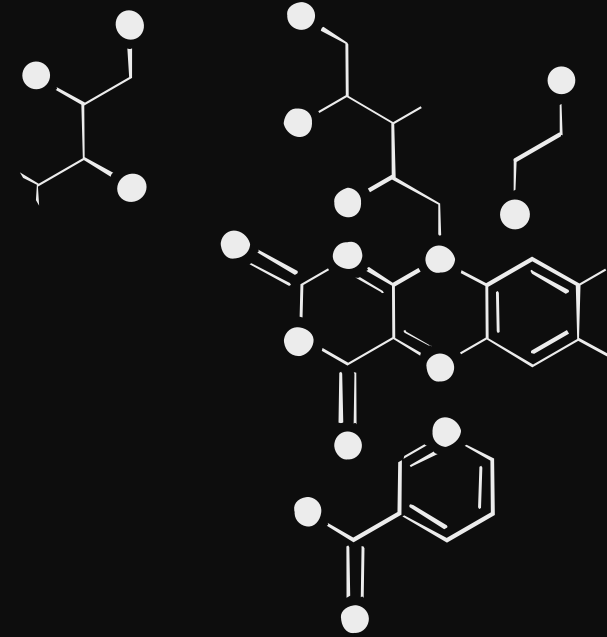


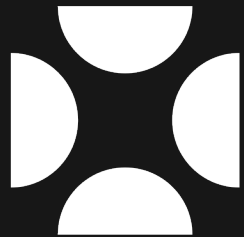
Engagement Structure

Fee Structure: Invoice sent after funds received by you according to the period:

- **Historical Savings:** Once engaged on a specific item area or issue, TransTax is compensated on a 25% of the gross savings received by the client related to any historical credits or refunds introduced, calculated, and incorporated by TransTax into any refund filings and/or credits to current reporting liabilities.
- **Future Savings:** TransTax is compensated on a 20% of the gross savings received by the client related to any future credits or refunds introduced, calculated, and incorporated by TransTax into any refund filings and/or credits to current reporting liabilities.

Engagement Letter: We will issue a separate engagement letter for significant tax consulting services. This letter will delineate the scope of the services to be provided and the associated fees. You will have the opportunity to review and approve these fees before we commence our Services.





TransTax Advisors

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