

Task Order Inflation Reduction Act Tax Credit Support
Project # P59824-1702706.00

This Task Order is pursuant to the Master Services Agreement (“MSA”) between Sage Renewable Energy Consulting, Inc. dba NV5 (“NV5”) and the Mountain View Whisman School District (“CLIENT”) dated October 31, 2017.

This Task Order must be mutually executed before work is commenced.

Project Name	Inflation Reduction Act Tax Credit Support
Client	Mountain View Whisman School District
Project Location	Mountain View, CA
Estimated Start Date	April 2024
Estimated End Date	December 2024
Estimated Fees	Fixed Fee: \$14,500

PROJECT CONTACTS

NV5		CLIENT	
Name:	Tom Williard	Name:	Rebecca Westover
Title:	Vice President	Title:	Chief Business Officer
Email:	tom.williard@nv5.com	Email:	rwestover@mvsd.org
Phone:	415-847-9066	Phone:	(650) 526-3500
Address:	101 Lucas Valley Road, Suite 302 San Rafael, CA 94903	Address:	1400 Montecito Ave. Mountain View, CA 94043

SUMMARY OF WORK

This proposal outlines NV5 support for the CLIENT to realize tax credit opportunities available through Elective Payment of Inflation Reduction Act (IRA) tax credits. The CLIENT has implemented two solar photovoltaic (PV) that were placed in service in early 2023. NV5 will work with the CLIENT and any approved third-party consultant(s) to gather necessary data, assist with preparation of necessary pre-filing registration, application forms and documents for the two existing solar PV projects that were placed in service in 2023.

NV5 will assist with eligibility assessment under the following IRA tax credits and programs:

- IRS Section 45 tax credits
- Applicable bonus credits
- IRS Section 6417 Elective Payment/Transferability

Should site visits be necessary, NV5 will work with the CLIENT to identify and schedule with the appropriate personnel.

Disclaimer: NV5 is not a financial, accounting, or tax advisory firm. NV5 will assist CLIENT and CLIENT's financial, tax/accounting, and legal advisors to assist with gathering and generating information necessary to apply for energy tax benefits associated with the 2022 Inflation Reduction Act. NV5 cannot and does not guarantee that any tax benefits or other incentives will be available to CLIENT based on this work.

SCOPE OF WORK

Task 1 Review Projects, Collect Data & Model Anticipated Outcomes

- 1.1 Work with the CLIENT to develop a list of target projects for evaluation of eligibility for IRA incentives.
- 1.2 Collect site and project data pertinent to IRA incentives.
- 1.3 Collect, clean, and create data as required for modeling and application submissions. This may include PV equipment costs, installation costs, and interconnection costs. Evaluate projects for compliance with prevailing wage and apprenticeship labor requirements, domestic content requirements, and low-income and energy community eligibility.
- 1.4 Model anticipated credit(s) including any applicable bonus credits.
- 1.5 Provide status updates and incentive summary.

SITE VISITS: As needed for site and component evaluation to assess incentive eligibility.

Task 2 Support Pre-Filing Registration Applications

- 2.1 Create pre-filing registration application materials.
- 2.2 Create and submit pre-filing registration application submittals through IRS filing portal. Alternatively, support CLIENT submission of pre-filing registration application materials.
- 2.3 Support pre-filing registration application questions and/or requests to receive IRS credit registration number(s).

SITE VISITS: None; all work done remotely.

Task 3 Support Tax Filing for IRA Incentives

- 3.1 Work with CLIENT tax advisors and/or CPA and installing vendors to develop IRS tax credit submittals.
- 3.2 Assist CLIENT with managing IRS response to submittals.
- 3.3 Manage steps required to cure any issues, including those related to prevailing wage or apprenticeships, installation vendor, materials, or other documentation.

SITE VISITS: None; all work done remotely.

Task 4 Provide Handoff and Write-up

- 4.1 Deliver application materials to CLIENT.
- 4.2 Provide summary report with recommendations for maintaining reporting compliance and a process for submitting future projects for IRA credit.

SITE VISITS: As needed to present results and direct incentive eligibility evaluations.

SCHEDULE AND DELIVERABLES

Task	Start Date	End Date	Deliverables
1 Review Projects, Collect Data & Model Anticipated Outcomes			
Incentive Estimates	June 2024	July 2024	- Interim progress memo
2 Support Pre-Filing Registration Applications			
Submit or Assist in Pre-Filing Registration Applications	July 2024	August 2024	- Complete pre-filing registration application materials
3 Support Tax Filing for IRA Incentives			
Assist with Tax Filing	August 2024	November 2024	- As needed information
Manage IRS Responses	September 2024	December 2024	- As needed responses
4 Provide Handoff and Write-up			
Project Handoff Materials	January 2025	February 2025	- Final application materials and explanatory memo

REQUIREMENTS AND ASSUMPTIONS

1. Travel to CLIENT sites for assessment of site projects and components is not known at the time of this Task Order. Employee travel time will be billed per the Hourly Fee Table rates and associated travel costs will be billed at cost plus 10%. NV5 will endeavor to minimize required travel and utilize local personnel when possible and will not travel to CLIENT sites without prior consent from CLIENT.
2. Assumes schedule listed. Delays or extension of the assumed schedule outside of NV5's control may require additional budget.
3. CLIENT will provide data required to develop the pre-filing registration and tax filing applications including energy project contracts, as-builts, and energy project components and costs.
4. CLIENT will provide access to all sites under consideration for site walks, including access to electrical services at each site.
5. CLIENT will provide necessary staff support for site visits, access to project facilities, timely responsiveness to questions, reviews, and data requests.
6. All deliverables will be provided in electronic format.
7. NV5 is not a financial or legal advisor, or an accounting firm, and does not provide those services. CLIENT will rely on appropriate financial, legal and accounting resources to confirm NV5 recommendations concerning the Inflation Reduction Act, Tax Credits, federal project incentives and applications, and any other financial or legal information.

FEES AND PAYMENT SCHEDULE

The following table estimates the Fixed Fee cost for the tasks outlined above. NV5 will not exceed Fixed Fee limits without consent from the CLIENT.

T&M FEE SCHEDULE

	Task	Fixed Fee
1	Review Projects, Collect Data & Model Anticipated Outcomes	\$4,500
2	Support Pre-Filing Registration Applications	\$3,800
3	Support Tax Filing for IRA Incentives	\$3,200
4	Provide Handoff and Write-up	\$3,000
	Total	\$14,500

HOURLY FEE SCHEDULE

T&M work, if requested by CLIENT for work in addition to the tasks described in this scope of work, is billed according to the rate table in Attachment A for project work completed through December 31, 2025.

BILLING AND PAYMENT TERMS

NV5 invoices monthly with terms of Net 30. NV5 will bill monthly based on the percent completion of work performed for each task.

If schedule is extended as a result of CLIENT, regulatory, or Developer or other contractor/vendor actions or inactions, NV5 will consult with CLIENT on utilizing contingency funds or extending the budget as needed.

REIMBURSABLE EXPENSES

Fees assume all deliverable materials for the project will be provided digitally. Printed copies of documents will be billed at cost plus 10%. For time and materials fee structure projects, all reasonable and ordinary expenses are reimbursable at cost plus 10%.

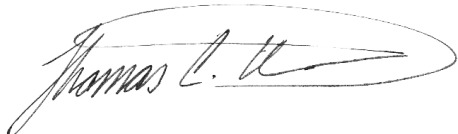
TRAVEL COSTS

When air travel is required, coach class airfare will be used for domestic air travel and business class airfare will be used for international travel. Personnel travel time from our office to project location is billable at the full hourly rate. Meals and lodging will be billed at cost. Vehicle driving mileage will be billed at the current IRS mileage rate.

SUBCONSULTANT FEES

Subconsultant fees will be passed through at cost plus 15%. NV5 does not anticipate using subconsultants for this Task Order.

IN WITNESS WHEREOF, authorized representatives of both NV5 and CLIENT have executed this agreement as of the date set forth above.

NV5	Mountain View Whisman School District
	
Name: Tom Williard	Name: Rebecca Westover
Title: Vice President	Title: Chief Business Official
Date: May 2, 2024	Date:

Attachment A: Labor Rate Table

Labor Category	2024	2025
Subject Matter Expert	\$430	\$450
Principal	\$325	\$340
Associate Principal	\$290	\$305
Project Manager IV	\$270	\$285
Construction Manager III	\$265	\$280
Design Engineer (PE) III	\$260	\$275
Engineer/Data Scientist III	\$255	\$270
Project Manager III	\$250	\$265
Design Engineer (PE) II	\$245	\$255
Construction Manager II	\$240	\$250
Project Manager II	\$235	\$245
Project Engineer/Specialist V	\$223	\$235
Design Engineer (PE) I	\$200	\$205
Engineer/Data Scientist II	\$220	\$230
Construction Manager I	\$210	\$220
Project Manager I	\$215	\$225
Project Engineer/Specialist IV	\$205	\$215
Sr. Analyst/Technician	\$195	\$205
Designer III	\$188	\$195
Project Engineer/Specialist III	\$188	\$195
Engineer/Data Scientist I	\$185	\$195
Associate Project Manager	\$205	\$215
Assistant Project Manager	\$175	\$185
Analyst/Technician	\$165	\$175
Designer II	\$164	\$170
Project Engineer/Specialist II	\$164	\$170
Sr. Project Coordinator	\$155	\$165
Project Engineer/Specialist I	\$147	\$155
Project Coordinator	\$145	\$150
Designer I	\$140	\$145
Intern	\$125	\$130
Drafter II	\$123	\$130
Drafter I	\$106	\$110
Project Administrator	\$100	\$105
Sr. CADD Operator	\$100	\$105
CADD Operator	\$85	\$90