



Table of Contents

1.	Low-Income Communities Bonus Credit Program Applicant Portal	2
2.	Login.gov	3
3.	Registration Process Overview	9
4.	Portal Navigation Overview	13
5.	Project Categories and Application Options	15
6.	Organization Applications	16
7.	Notifications	17
8.	Help Center	18
9.	Application for Allocation Submission	19
10.	Placed in Service Submission	28
11.	Requests for Additional Information	34
12.	Emails and Notifications	38
13.	Application Statuses	40
14.	File Types and File Size Requirements	41
15.	Privacy Notices and Security Information	42



Low-Income Communities Bonus Credit Program Applicant Portal Introduction



All applications for the [Low-Income Communities Bonus Credit Program](https://eco.energy.gov/ejbonus) must be submitted through DOE's Applicant Portal at <https://eco.energy.gov/ejbonus>.

Applicants must submit information for each facility for which they are seeking an allocation. Applications will require information such as the applicable category, ownership, location, facility size/capacity, whether the applicant or facility meet additional selection criteria, and other information.

Applicants will complete a series of attestations provided in the online portal and upload certain documentation (in order to demonstrate eligibility and project viability).

The portal is built as a two-step process:

- **Step 1 (*Application for Allocation*)** – Registered applicants submit an application for an allocation of Capacity Limitation for each individual facility by applying to the appropriate category and application option. Applications are reviewed and then approved or rejected by the IRS. If approved, the applicant will receive an allocation approval notice and the facility must be placed in service within four years of the date the allocation approval notice was received.
- **Step 2 (*Placed in Service*)** – After the facility has received its allocation approval notice and has been placed in service, the applicant will return to the portal to report the date the facility was placed in service, confirm there have been no material ownership and/or facility changes, and submit the required documentation. If approved, the applicant is notified that it may claim the energy percentage increase through the applicant's applicable tax filing process.

Each individual completing an application on behalf of their organization will need a [Login.gov](https://login.gov) account in order to complete an application.

Applications submitted within the first 30 days will be treated as submitted on the same date and at the same time, and on a rolling basis thereafter. Depending on available capacity, DOE plans to accept applications for the 2023 program year through early next 2024.

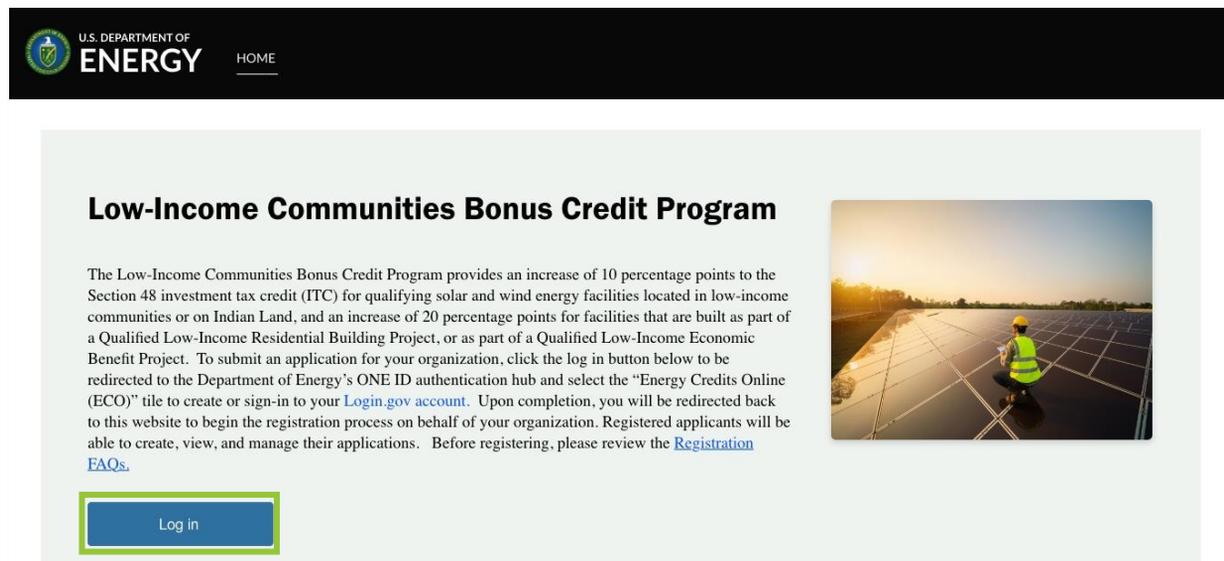


Login.gov Account

In order to register for the Low-Income Communities Bonus Credit Program Applicant Portal, you will first need to create a Login.gov account. For questions regarding Login.gov, issues creating an account, or password resets, reference Login.gov help resources [here](#).

Create Your Account

Navigate to the Low-Income Communities Bonus Credit Program Applicant Portal landing page and select *Log In* to begin your account setup and registration.



Select the *Login.gov* button to proceed.

Low-Income Communities Bonus Credit Program Applicant Portal

Sign on with an existing account

 LOGIN.GOV

[Login.gov](#) is a secure sign in service used by the public to sign in to participating government agencies. You will create a Login.gov account to securely access your information in your Low-Income Communities Bonus Credit Program Applicant Portal.

You can use the same username and password to access any agency that partners with Login.gov. This streamlines your process and eliminates the need to remember multiple usernames and passwords.



Login.gov Account

Create Your Account (cont'd)

If you have an existing Login.gov account, select *Sign in* and then enter your Email Address and Password. If you do not have an existing Login.gov account, select *Create an account*.

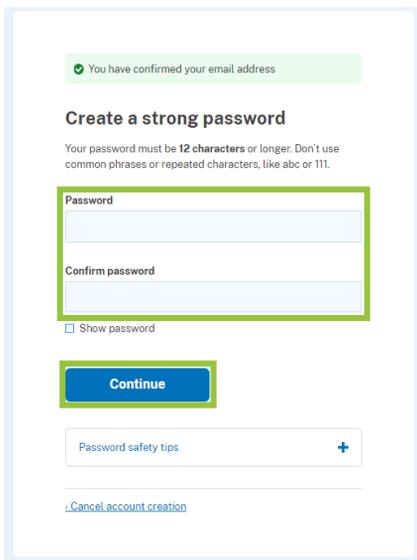
Note: You should create a Login.gov account using an email address associated with the organization for which you are applying. You can create multiple Login.gov accounts, if needed.

Enter your email address in the text box provided, select your email language preference, and read and accept the Login.gov Rules of Use. Select *Submit* to continue.

Login.gov Account

Create Your Account (cont'd)

Confirm your email address by selecting the hyperlink provided in the email you receive from Login.gov. Once confirmed, enter and confirm your *Password*, then select *Continue*.



✓ You have confirmed your email address

Create a strong password

Your password must be 12 characters or longer. Don't use common phrases or repeated characters, like abc or 111.

Password

Confirm password

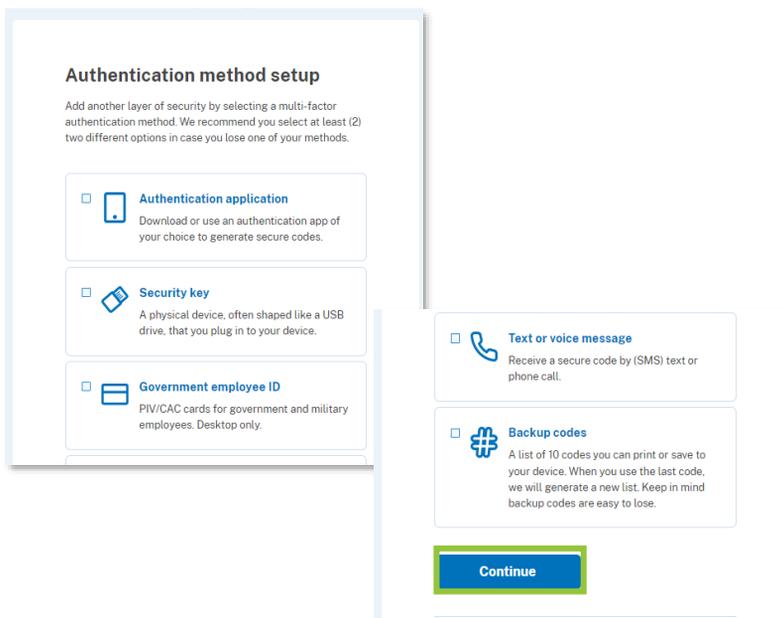
Show password

Continue

Password safety tips +

[Cancel account creation](#)

Complete your dual-factor authentication setup by selecting your preferred authentication method (e.g., text message, phone call), then select *Continue*.



Authentication method setup

Add another layer of security by selecting a multi-factor authentication method. We recommend you select at least (2) two different options in case you lose one of your methods.

- Authentication application**
Download or use an authentication app of your choice to generate secure codes.
- Security key**
A physical device, often shaped like a USB drive, that you plug in to your device.
- Government employee ID**
PIV/CAC cards for government and military employees. Desktop only.

- Text or voice message**
Receive a secure code by (SMS) text or phone call.
- Backup codes**
A list of 10 codes you can print or save to your device. When you use the last code, we will generate a new list. Keep in mind backup codes are easy to lose.

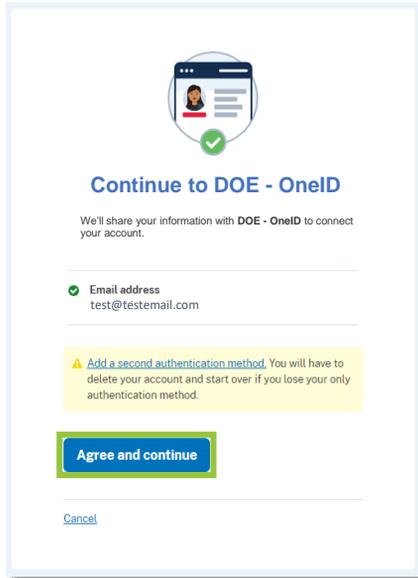
Continue



Login.gov Account

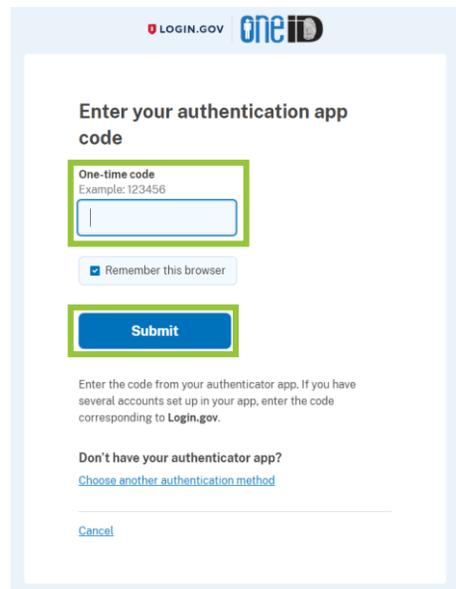
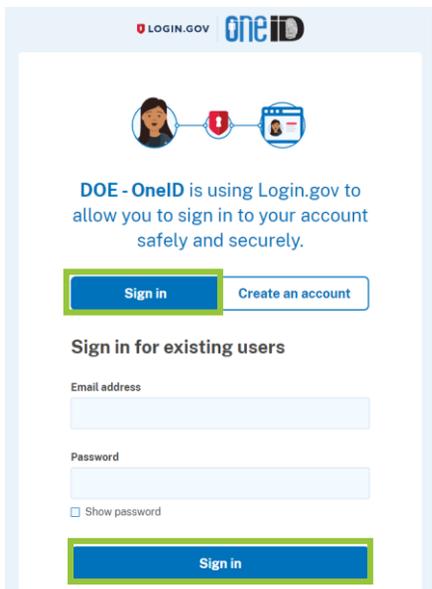
Create Your Account (cont'd)

Select *Agree and Continue* to proceed to the Low-Income Communities Bonus Credit Program Applicant Portal.



Existing Login.gov Users

Existing Login.gov users should select *Sign in*, enter their email address and password, and then select *Sign in*. Enter the one-time code sent to your dual-factor authentication method and select *Submit*.





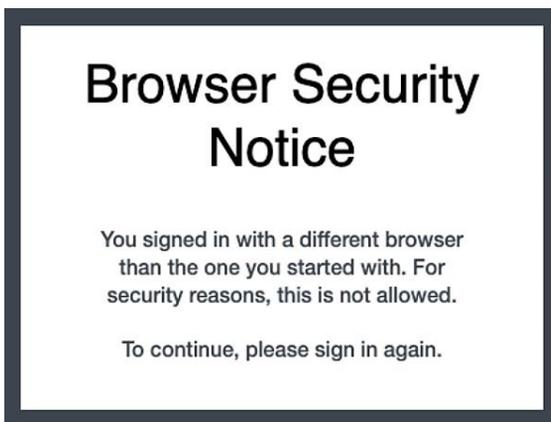
Login.gov Account

Login.gov Applicant Portal Redirect Error

When using the *Create an account* option during the Login.gov authentication process, you may encounter the error below if you verify your email address in a different browser (e.g., you begin the account creation process in Chrome and verify your email address in Edge or another browser).

To resolve this error, close all browsers, return to <https://eco.energy.gov/ejbonus> and select *Log In*. Once you have reached the Login.gov sign in page, select *Sign in for existing users* and enter your email and password using the credentials you just created.

If you continue to encounter this error, [contact the help desk](#) for assistance.





Concurrent Sessions

Concurrent Sessions Error Message

Due to security requirements, you are allowed to have only one active session in the Applicant Portal at any time. If your session times out or you attempt to log into the Applicant Portal from another device or browser, you may encounter a concurrent session error.

If you encounter the concurrent sessions error below, you should select **Log Out** or **Next** to close your session, and then wait up to 15 minutes before attempting to log back into your Applicant Portal.

To avoid this error, ensure you log out of your Applicant Portal when you are not actively taking an action in your portal (e.g., submitting an application, checking the status of an existing application, or replying to a request for additional information).





Registration Process Overview

Upon logging in for the first time, you will be prompted to complete the Low-Income Communities Bonus Credit Program Applicant Portal registration process.

Register as an Applicant Portal User

After creating a Login.gov account, or using an existing Login.gov account, you will be automatically redirected to the DOE applicant portal to complete the registration process.

Review the *Privacy Act and Paperwork Reduction Act* statement, select the checkbox to agree to the Privacy Notice, and then select *Next*. You must agree to this Privacy Notice in order to register and submit an application.

The screenshot shows a web page with the U.S. Department of Energy logo at the top left and a "Log Out" link at the top right. The main heading is "Section 48e Tax Credit Program Privacy Act and Paperwork Reduction Act Notice". The text explains that the DOE is collecting applications on behalf of the IRS for tax credits under section 48e of the Internal Revenue Code. It details the authority for IRS and DOE to collect this information and lists Code Sections 48e, 6001, 6103, 6109, 7801, and 7803. It states that applications and related information submitted through the DOE portal are return information owned by IRS and will be disclosed to DOE employees and contractors for review and recommendation to IRS regarding an application's compliance with technical criteria for eligibility for these tax credits. This information may also be disclosed to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. This information may also be disclosed to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Other disclosures of return information are provided under Code Section 6103 and the routine uses published in two IRS Privacy Act System of Records Notices (SORNs): Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF), published at 80 Fed. Reg. 54082-54083 (Sept 8, 2015) and Treasury/IRS 24.046, Customer Account Data Engine (CADE) Business Master File (BMF) published at 80 FR 54083-54084 (Sept. 8, 2015). Any additional records which are not maintained under the above IRS SORNs will be maintained under DOE SORN DOE-82, Grant and Contract Records for Research Projects, Science Education, and Related Activities, published at 74 Fed. Reg. 994 (January 9, 2009).

Providing this information is voluntary but necessary to process your application. If you choose to apply for the tax credit allocation under Code Section 48e, you must provide all requested information. Failure to provide complete information may delay or prevent processing or reviewing of your materials. Providing false or fraudulent information may subject you to penalties.

You are not required to respond to a collection of information that is subject to the Paperwork Reduction Act unless the collection displays a valid OMB control number. The OMB number for this collection of information is 1545-2308. Books or records relating to tax matters must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and submit an application will vary depending on individual circumstances. The estimated average time is 1 hour for recordkeeping and reporting for the application process.

I agree

[Next](#)

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Registration Process Overview

Register as an Applicant Portal User (cont'd)

After agreeing to the Privacy Notice, you will complete your account registration. Enter your Registration Details including your Name, Organization, Contact Information, and Secondary Organization Contact (note: if your organization does not have a Secondary Contact, please re-enter your information). Required fields are denoted with a red asterisk (*).

A parent organization will have subsidiaries which are wholly or partially owned separate entities controlled by the parent. If applicable, enter your Parent Organization name.

Please do not use acronyms or abbreviations.

Organization Contact Information

Salutation
--None--

* First Name ⓘ

* Last Name ⓘ

* Organization Name

* Organization Email
you@example.com

Enter the email address the organization prefers for contact.

* Organization Phone
1234567890

Enter the telephone number the organization prefers for contact.

Organization Website

* Secondary Contact First Name

* Secondary Contact Last Name

* Secondary Contact Email
you@example.com



Registration Process Overview

Register as an Applicant Portal User (cont'd)

As you continue the registration process, you will be prompted to select either EIN or TIN and enter your organization's EIN or TIN (enter the EIN or TIN you plan to use for tax filing purposes), Parent Taxpayer Identification Number, and UEI Number.

A *Taxpayer Identification Number (TIN)* is a nine-digit number, which is either an Employer Identification Number assigned by the Internal Revenue Service (IRS) or a Social Security Number assigned by the Social Security Administration (SSA).

An *Employer Identification Number (EIN)* is also known as a Federal Tax Identification Number is used to identify a business entity. Generally, businesses need an EIN. You may apply for an EIN in various ways, and now you may apply online via www.IRS.gov.

If applicable, enter your entity's *Parent Organization Taxpayer Identification Number (TIN)*.

For more information on Unique Entity IDs (UEI), visit www.SAM.gov.

Organization Tax Information

* Select EIN/TIN

EIN
 TIN

* EIN ⓘ

Parent TIN ⓘ

Organization UEI Number ⓘ

Organization Address (Taxpayer Owner)

* Street Address ⓘ

Street Address 2

* City



Registration Process Overview

Register as an Applicant Portal User (cont'd)

As you continue the registration process, you will be prompted to enter your organization's address. You are required to provide your organization's full street address, identify your organization type via the dropdown menu selection, and identify if your organization is eligible for elective payment.

Once you have completed all required fields, select **Save** to complete your registration process and access the Low-Income Communities Bonus Credit Program Applicant Portal.

Organization Address (Taxpayer Owner)

* Street Address 

Street Address 2

* City

* Country

United States 

* State, Province, Region

-- none selected -- 

* Zip

Organization Type

* Organization Type

-- none selected -- 

Eligible for elective payment? 

[Previous](#) [Next](#)

Portal Navigation

Portal Homepage Overview

Once you are logged in to the Applicant Portal, you can use the tabs at the top of the page to navigate throughout the Portal.

- Select *Home* to return to the Applicant Portal Homepage.
- Select *Tax Credits* or the *Create Application* button to view descriptions of each category and application option and begin the application process.
- Select *Organization Applications* to view your previously submitted or in progress applications.
- Select *Notifications* to view any communications regarding your applications including submission confirmations, status changes, requests for additional information, capacity allocation awards, and more.
- Select *Help Center* to access additional help resources and to view help desk contact information.



Review the *Credit Overview* section for information on the Low-Income Communities Bonus Credit Program. Applicant Portal or program announcements will be posted here.

← Department of Energy Announcement:

Credit Overview

The Low-Income Communities Bonus Credit Program under Section 48(e) of the Internal Revenue Code provides an increase of 10 percentage points to the Section 48 investment tax credit (ITC) for qualifying solar and wind energy facilities located in low-income communities or on Indian Land, and an increase of 20 percentage points for facilities that are built as part of a Qualified Low-Income Residential Building Project, or as part of a Qualified Low-Income Economic Benefit Project. To create a new application, click on "Create Application" above and select the Category and Application Option applicable to your facility. To view and manage existing applications, including submitting an existing application for the tax credit approval after an allocation has been awarded, select "Organization Applications" on the navigation menu above.





Portal Navigation

Portal Homepage Overview (cont'd)

The Program Capacity Dashboard shows the capacity remaining within each category and application option for a given program year. The table will be available after the initial 30-day application window and will be updated in real-time based on when applications for allocation are submitted by applicants and approved by IRS.

- **Total Capacity (MW)** – The amount of starting capacity available for allocations within the program category. This figure may be updated based on reallocations after program launch.
- **Approved Allocations (MW)** – The amount of capacity made up by submitted applications that have approved for an allocation by the IRS. This value will not change if energy facility capacity modifications are reported at Step 2, *Placed in Service*, when the facilities are placed in service.
- **Applications Pending Allocation (MW)** – The amount of capacity made up by submitted applications which have not yet been Approved for Allocation.
- **Capacity Remaining (MW)** – The capacity remaining after deducting Approved Allocations and Applications Pending Allocation from the Total Capacity.

Program Capacity Dashboard

The table below shows the capacity remaining within each category for program year 2023. This table is updated in real time based on when applications for allocation are submitted by applicants and approved by IRS. Capacity values are rounded to the nearest MW.

Category Type	Application Option	Total Capacity (MW)	Approved Allocations (MW)	Applications Pending Alloca...	Capacity Remaining (MW)
Category 1	Eligible Residential Behind-the-Meter (BTM)	245	3	14	228
Category 1	Eligible Residential BTM – Additional Selection Criteria	245	4	18	223
Category 1	Other Eligible LI Community Project	105	2	500,716	0
Category 1	Other Eligible LI Community Project – Additional Selection Criteria	105	1	6	99
Category 2	Located on Indian Land	100	1	21	78
Category 2	Located on Indian Land - Additional Selection Criteria	100	13	22	65

The site footer includes hyperlinks to allow you to easily navigate to the Applicant Portal homepage, Low-Income Communities Bonus Credit Program Details page, DOE homepage, and DOE Privacy Notice information.



- [Applicant Portal Homepage](#)
- [Low-Income Communities Bonus Credit Program Details](#)
- [Department of Energy](#)
- [Privacy Notice](#)



Facility Categories and Application Options

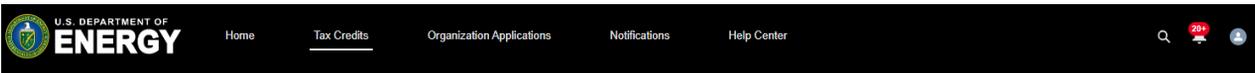
Facility Categories and Application Options Overview

Select *Tax Credits* on the navigation bar to view descriptions of each category as outlined in the [Final Regulations](#):

- **Category 1:** Located in a Low-Income Community
- **Category 2:** Located on Indian Land
- **Category 3:** Qualified Low-Income Residential Building Project
- **Category 4:** Qualified Low-Income Economic Benefit Project

Each category has additional application options (e.g., Qualified Low-Income Economic Benefit Project, Qualified Low-Income Economic Benefit Project – Additional Selection Criteria, etc.). Review each application option description and select the applicable category and application option for your energy facility.

Once you have reviewed all descriptions and have identified the applicable category and application option for your energy facility, select the application option hyperlink to begin your application. For additional information on how to submit an application see [section 9](#) of this guide.



Low-Income Communities Bonus Credit Program

Please review Categories 1 through 4 and select from the application options available.

Category 1: Located in a Low-Income Community

Available to facilities located in a population census tract if the poverty rate for such tract is at least 20 percent, or, in the case of a tract not located within a metropolitan area, the median family income for such tract does not exceed 80 percent of statewide median family income, or in the case of a tract located within a metropolitan area, the median family income for such tract does not exceed 80 percent of the greater of statewide median family income or the metropolitan area median family income. Before applying to Category 1, please confirm your facility qualifies for this Category based on its proposed [location](#).

CATEGORY 1

Application Option	Description
Eligible Residential Behind-the-Meter (BTM)	Category 1 facilities located behind-the-meter or off-grid and serving single-family or multi-family residential customers. This may include solar and wind BTM facilities that do not meet the requirements for Category 3.
Eligible Residential BTM – Additional Selection Criteria	Category 1 facilities that meet Ownership and/or Geographic Additional Selection Criteria and are located behind-the-meter or off-grid and serving single-family or multi-family residential customers. This may include solar and wind BTM facilities that do not meet the requirements for Category 3.
Other Eligible LI Community Project	Category 1 facilities that are not "Eligible Residential BTM". This may include BTM solar and wind facilities that serve nonresidential customers and/or front-of-the-meter facilities that do not meet the requirements for Categories 3 or 4.
Other Eligible LI Community Project – Additional Selection Criteria	Category 1 facilities that meet Ownership and/or Geographic Additional Selection Criteria are not "Eligible Residential BTM". This may include BTM solar and wind facilities that serve nonresidential customers and/or front-of-the-meter facilities that do not meet the requirements for Categories 3 or 4.

[View All](#)

Footnote: A qualified wind and solar facility is BTM if: (1) it is connected with an electrical connection between the facility and the panelboard or sub-panelboard of the site where the facility is located, (2) it is to be connected on the customer side of a utility service meter before it connects to a distribution or transmission system (that is, before it connects to the electricity grid), and (3) its primary purpose is to provide electricity to the utility customer of the site where the facility is located. This also includes systems not connected to a grid and that may not have a utility service meter, and whose primary purpose is to serve the electricity demand of the owner of the site where the system is located.



Organization Applications

View In Progress or Previously Submitted Organization Applications

Select *Organization Applications* on the navigation bar to view and manage existing applications, including submitting additional required information after your facility has been placed in service to seek approval to claim a tax credit.

The following information is included on the *Organization Applications* page:

- **Control Number** – the unique application number used to reference a specific application for applicant support purposes and when the tax credit is claimed
- **Project Name** – the optional Project Name entered on an application for easy tracking
- **Category Type** – the bonus credit category that the application is associated with
- **Application Stage** – the current stage the application is in (e.g., Application for Allocation or Placed in Service stages)
- **Allocation Status** – the current status of the application for allocation (e.g., Submitted, Under Review, Suspended, Awarded etc.)
- **Placed in Service Status** – the current status of the placed in service submission (e.g., Submitted, Under Review, Suspended, etc.)
- **Application Date** – the date the application was submitted for review
- **Applying Contact** – the user who submitted the application

Use the *Search this list...* feature to locate a specific application by Control Number, Status, or Application Stage.

The screenshot shows the 'Organization Applications' page in a web browser. The navigation bar includes 'Home', 'Tax Credits', 'Organization Applications', 'Notifications', and 'Help Center'. The main heading is 'Organization Applications' with a sub-heading 'View and manage existing applications.' Below this is a filter dropdown set to 'All Applications' and a search bar containing 'Search this list...'. A table lists 10 application records with columns for Control Number, Project Name, Category Type, Application Stage, Allocation Status, Placed In Service Status, Application Date, and Applying Contact.

Control Number	Project Name	Category Type	Application Stage	Allocation Status	Placed In Service Status	Application Date	Applying Contact
000203857		Category 1	Application for Allocation	Submitted		9/8/2023	Test Community
000103732	SMOKE TEST	Category 1	Application for Allocation	Submitted		9/8/2023	Test Community
000103776	SMOKE TEST	Category 1	Placed in Service	Allocation Approved	Suspended	9/5/2023	Test Community
000503733	SMOKE TEST	Category 1	Application for Allocation	Submitted		9/11/2023	Test Community
000003412		Category 1	Application for Allocation	Submitted		8/31/2023	Test Community
000102996		Category 1	Application for Allocation	Submitted		8/29/2023	Test Community
000002831	Test Project Facility 123	Category 4	Application for Allocation	Submitted		8/28/2023	Test Community
000202737	Help Desk Test Case	Category 1	Placed in Service	Allocation Approved	Suspended	8/28/2023	Test Community
000302454		Category 2	Application for Allocation	Under Review		8/25/2023	Test Community
000000741	SMOKE TEST	Category 1	Application for Allocation	Withdrawn		8/20/2023	Test Community

Notifications

View All Notifications Related To Your Applications

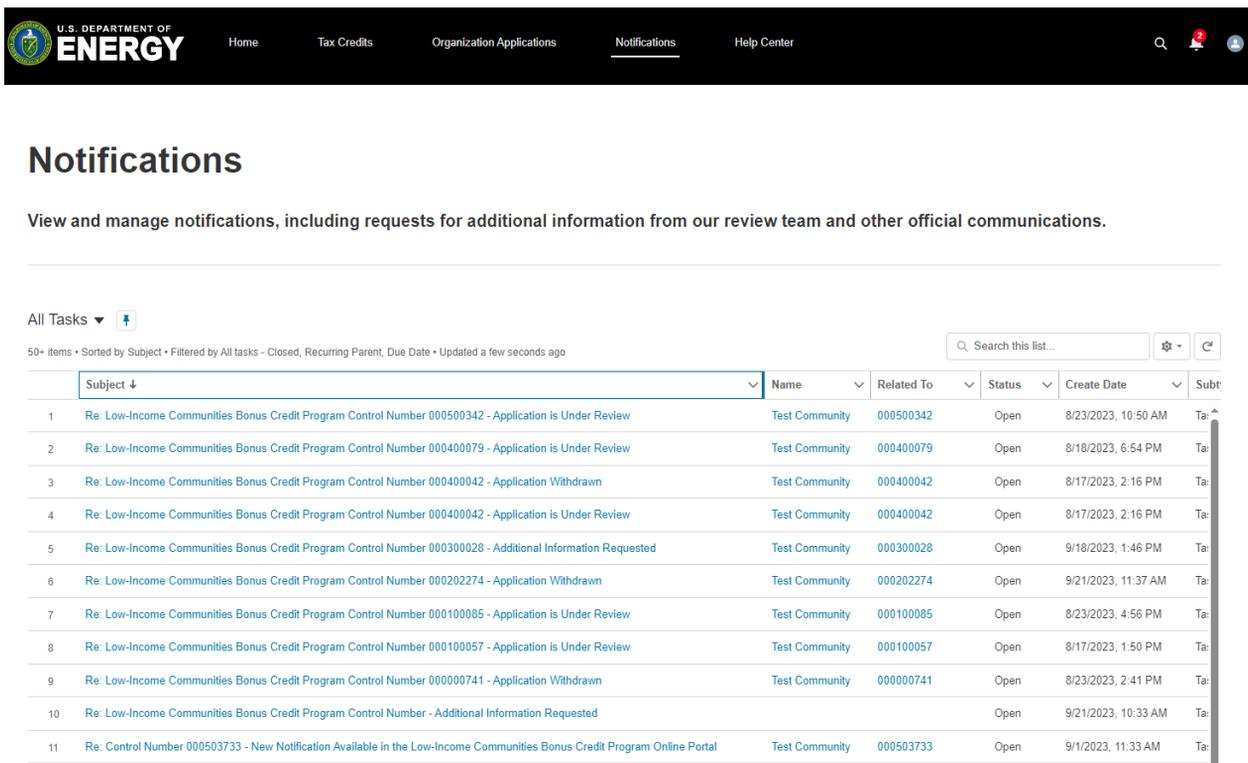
Select *Notifications* on the navigation bar to view and manage notifications, including requests for additional information from our application review team and other official communications such as official capacity allocation award letters.

The following information is included on the *Notifications* page:

- **Subject** – the subject line of the notification
- **Name** – the user who this notification is related to
- **Related To** – the Control Number of the application
- **Status** – the current status of the notification (e.g., open, completed)
- **Created Date** – the date the notification was created and sent

You will receive an email notifying you that you have a new notification in your Applicant Portal. You must log into your secure Applicant Portal to view all official communications related to your application. No identifiable tax information will be sent to you via email.

Use the *Search this list...* feature to locate a specific notification by Subject, Control Number, or Status.



Notifications

View and manage notifications, including requests for additional information from our review team and other official communications.

All Tasks ▾ 

50+ Items • Sorted by Subject • Filtered by All tasks - Closed, Recurring Parent, Due Date • Updated a few seconds ago

Search this list...  

	Subject ▾	Name ▾	Related To ▾	Status ▾	Create Date ▾	Subt
1	Re: Low-Income Communities Bonus Credit Program Control Number 000500342 - Application is Under Review	Test Community	000500342	Open	8/23/2023, 10:50 AM	Ta
2	Re: Low-Income Communities Bonus Credit Program Control Number 000400079 - Application is Under Review	Test Community	000400079	Open	8/18/2023, 6:54 PM	Ta
3	Re: Low-Income Communities Bonus Credit Program Control Number 000400042 - Application Withdrawn	Test Community	000400042	Open	8/17/2023, 2:16 PM	Ta
4	Re: Low-Income Communities Bonus Credit Program Control Number 000400042 - Application is Under Review	Test Community	000400042	Open	8/17/2023, 2:16 PM	Ta
5	Re: Low-Income Communities Bonus Credit Program Control Number 000300028 - Additional Information Requested	Test Community	000300028	Open	9/18/2023, 1:46 PM	Ta
6	Re: Low-Income Communities Bonus Credit Program Control Number 000202274 - Application Withdrawn	Test Community	000202274	Open	9/21/2023, 11:37 AM	Ta
7	Re: Low-Income Communities Bonus Credit Program Control Number 000100085 - Application is Under Review	Test Community	000100085	Open	8/23/2023, 4:56 PM	Ta
8	Re: Low-Income Communities Bonus Credit Program Control Number 000100057 - Application is Under Review	Test Community	000100057	Open	8/17/2023, 1:50 PM	Ta
9	Re: Low-Income Communities Bonus Credit Program Control Number 000000741 - Application Withdrawn	Test Community	000000741	Open	8/23/2023, 2:41 PM	Ta
10	Re: Low-Income Communities Bonus Credit Program Control Number - Additional Information Requested			Open	9/21/2023, 10:33 AM	Ta
11	Re: Control Number 000503733 - New Notification Available in the Low-Income Communities Bonus Credit Program Online Portal	Test Community	000503733	Open	9/1/2023, 11:33 AM	Ta



Help Center

View Help Resources including FAQs and Other Information

Select *Help Center* on the navigation bar to view additional help resources including FAQs, this Applicant User Guide, and other helpful information.

You will be able to access help articles including information on ownership transfer and submitting or editing an application. Additional help articles will continue to be added to the Applicant Portal.

For additional programmatic information on the Low-Income Communities Bonus Credit Program, visit the [DOE Program Homepage](#). For technical support use the [Contact Us](#) feature and our team will be able to assist you.

U.S. DEPARTMENT OF ENERGY

Home Tax Credits Organization Applications Notifications Help Center

Help Center

View help resources including FAQs, applicant user guides, and other information.

How can I transfer ownership? [View](#)

How to edit an application? [View](#)

How to submit an application? [View](#)

Need additional help?

For additional FAQs and information on the Low-Income Communities Bonus Credit Program, please visit [DOE Program Homepage](#).

If you have additional questions, please use the “Contact Us” feature below and our team will be happy to assist.

[Contact Us](#)

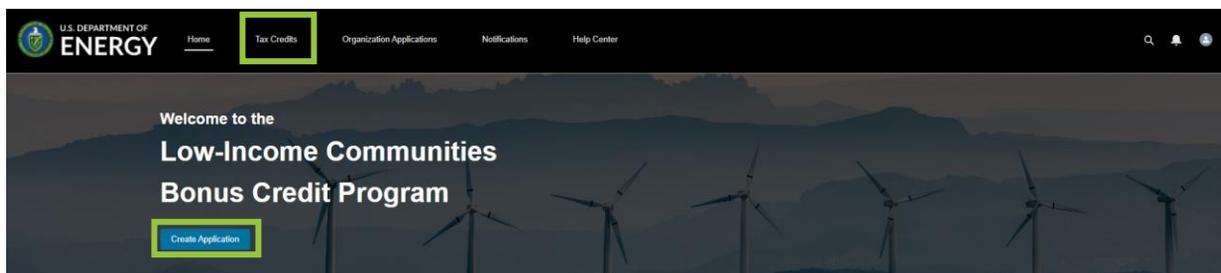


Application for Allocation (Step 1)

Submit a New Application for Allocation

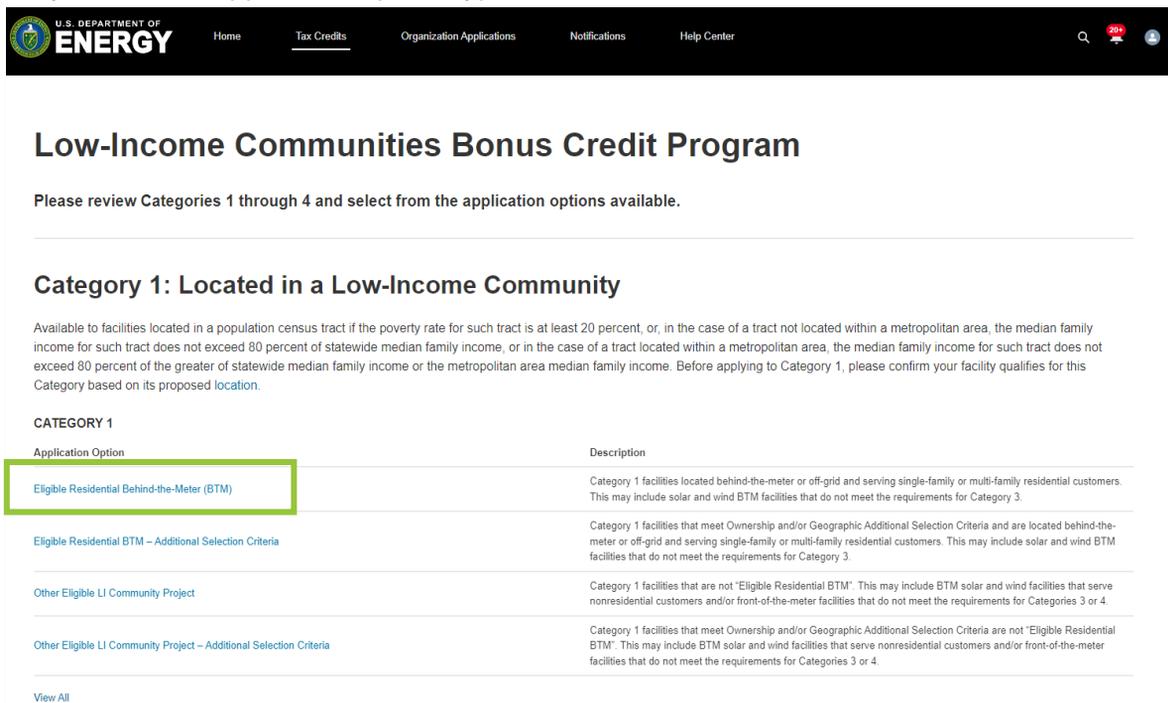
Follow the instructions outlined below to submit an Application for Allocation for the Low-Income Communities Bonus Credit Program.

Once you have successfully completed the registration process using Login.gov, log into your Application Portal and select *Tax Credits* or *Create Application* to begin your application.



On the *Tax Credits* page, review all four (4) categories and application options to determine which category and option best fits your solar or wind energy facility. For more details on application categories and sub-reservations reference the [Final Regulations](#) and [IRS Revenue Procedure 2023-27](#).

Once you have identified the applicable category and application option for your solar or wind facility, select the application option hyperlink.





Application for Allocation (Step 1)

Submit a New Application for Allocation (Cont'd)

Review the application option details you have selected. If you need to select a different category or application option, use your browser's back button.

Once you have confirmed the category and application option, select *Apply* to begin the application process.

The screenshot shows the U.S. Department of Energy website interface. At the top is a navigation bar with the logo and links for Home, Tax Credits, Organization Applications, Notifications, and Help Center. The main content area displays details for a 'Credit Program' application option: 'Eligible Residential Behind-the-Meter (BTM)'. Below this, there is a table with columns for Status, Start Date, and End Date, showing 'In progress'. Further down, the 'Application Option' is 'Eligible Residential Behind-the-Meter (BTM)', and the 'Category Type' is 'Category 1'. A 'Description' section is expanded, showing text about Category 1 facilities. At the bottom left of the application details, there is a blue 'Apply' button highlighted with a green box.



Application for Allocation (Step 1)

Submit a New Application for Allocation (Cont'd)

After selecting *Apply*, you will be prompted to complete relevant *Application Details* and *Application Documentation*. Complete all required *Facility Identification Details*. Hover over the icon for relevant help text.

Project Name is an optional field that you may use to easily search for a specific project on the *Organization Applications* page.

If your solar or wind facility does not have a physical street address at the time of application (for example if it is rural project without a physical street address), you should enter *NA* in the *Facility Street Address* field. You are still required to enter *City, Country, State, and Zipcode*.

If you obtain a physical street address following the submission of your Application for Allocation, [contact the help desk](#) for assistance in updating your Facility Identification Details.

U.S. DEPARTMENT OF ENERGY | Home | Tax Credits | Organization Applications | Notifications | Help Center

Application Details

Facility Identification Details

Project Name

Solar Energy Facility 1234

*Facility Street Address

123 Test Street

Street Address 2

*City

Test City

*Country

United States

*State, Province, Region

Colorado

*Zipcode

80401

Urbanization (Puerto Rico only)

Steps

- Application Details
- Application Documentation

You are required to provide the *Latitude* and *Longitude* of your facility in the *GPS Coordinates of the Facility* section. Latitude and longitude must be provided to at least five (5) decimal places (note: if your fifth digit is a zero, please provide six digits). GPS coordinates cannot change throughout the application process.

To locate your facility's latitude and longitude, use your preferred mapping application, locate your facility, and view your facility's latitude and longitude.

GPS Coordinates of the Facility

*Latitude	*Longitude
39.74088	-105.16845



Application for Allocation (Step 1)

Submit a New Application for Allocation (Cont'd)

Complete the *Facility Technology Details* section by selecting the applicable *Technology Type*.

Solar Energy Facility: Generates electricity solely from a solar energy property with a maximum net output of less than 5,000 kW AC. Solar energy property is defined in 26 USC Sec. 48(a)(3)(A)(i).

Wind Energy Facility: Generates electricity solely from a wind facility for which an election to treat the facility as energy property was made under section 48(a)(5), or small wind energy property with a maximum net output of less than 5,000 kW AC. Wind energy property is defined in 26 USC Sec. 45(d)(1) or 26 USC Sec. 48(a)(3)(A)(vi).

Identify if the facility is installed in connection with energy storage.

Facility Technology Details

* Technology Type ⓘ

Solar Energy Facility

Wind Energy Facility

The qualifying technology is installed in connection with energy storage. ⓘ

Complete the *Facility Size* section.

If you select *Solar Energy Facility*, you are required to provide **both** *Qualified Facility Nameplate Capacity (kW AC)* and *Qualified Facility Nameplate Capacity (kW DC)*.

If you select *Wind Energy Facility*, you are required to provide **only** *Qualified Facility Nameplate Capacity (kW AC)*.

If you identify that energy storage is installed in connection with your qualified solar or wind facility, you are required to provide **both** *Energy Storage Nameplate Power Rating (kW)* and *Energy Storage Nameplate Energy Capacity (kWh)*.

All kW and kWh nameplate capacity values provided here must correspond with the required supporting documentation (i.e., the facility’s customer contract and/or interconnection agreement documentation) and should not be rounded.

Facility Size

* Qualified Facility Nameplate Capacity (kW AC) ⓘ

20.001

* Qualified Facility Nameplate Capacity (kW DC) ⓘ

25.001

* Energy Storage Nameplate Power Rating (kW) ⓘ

25.001

* Energy Storage Nameplate Energy Capacity (kWh) ⓘ

50.001



Application for Allocation (Step 1)

Submit a New Application for Allocation (Cont'd)

Complete the *Facility Usage* section by selecting the applicable *Customer/Off-taker Type*, *Ownership Model*, and *Point of Interconnection*.

Customer/Off-taker Type has conditional response options determined by the category and application option selected. For details on category and application option requirements, reference the [Final Regulations](#) and [IRS Revenue Procedure 2023-27](#). Depending on category and application option selected, you may be able to select from: Single Family Residential, Multifamily Residential, Nonresidential, Customers/Off-takers of a community solar/wind facility, and Other.

Under *Ownership Model* you will select either:

- *The applicant is the owner of the energy facility and will not have contracts or subscriptions with separate customers/offtakers* (For example, a building owner as the Applicant, installing and owning a solar project directly instead of entering into a third party PPA or solar lease.);
- or**
- *The applicant is the owner of the energy facility and will have contracts or subscriptions with separate customers/offtakers* (Examples would include Applicants entering into contractual relationships with customers/offtakers using PPAs and leases, and community solar/wind projects where the Applicant has a contractual relationship with subscribers.)

Point of Interconnection has conditional response options determined by the category and application option selected. Depending on category and application option selected, you may be able to select from: Behind the Meter, Front of the Meter, or Off-Grid. For definitions of Behind the Meter, Front of the Meter and Off-Grid, reference the [Final Regulations](#) and [IRS Revenue Procedure 2023-27](#).

Facility Usage

* Customer/Off-taker Type ⓘ

Single Family Residential

Multifamily Residential

* Ownership Model

The applicant is the owner of the energy facility and will not have contracts or subscriptions with separate customers/offtakers

The applicant is the owner of the energy facility and will have contracts or subscriptions with separate customers/offtakers

* Point of Interconnection ⓘ

Behind the meter

Off-grid



Application for Allocation (Step 1)

Submit a New Application for Allocation (Cont'd)

If you select an application option with *Additional Selection Criteria*, you will be prompted to answer an additional question. Select all ownership or geographic *Additional Selection Criteria* that apply to your energy facility. For additional information on *Additional Selection Criteria*, reference the [Final Regulations](#).

Once all required fields have been completed, select *Next* to continue the application process.

*** Additional Selection Criteria**

- Facility is owned by a Tribal Enterprise
- Facility is owned by an Alaska Native Corporation
- Facility is owned by a Renewable Energy Cooperative
- Facility is owned by a Qualified Renewable Energy Company
- Facility is owned by a Qualified Tax-Exempt Entity
- Facility is located in a Persistent Poverty County
- Facility is located in an eligible CEJST census tract

Complete the *Application Documentation* section by uploading all required documents. Select the *Upload Files* button to upload any documentation. Please ensure your documentation files include the document type in the file name (e.g., Interconnection Agreement-CompanyName-ProjectName.pdf). Allowable document types and file size restrictions can be found [here](#).

Required documents are denoted with a red asterisk (*).

Each category and application option has unique documentation requirements. For more information on required documentation for each category and application option, reference the [Final Regulations](#) and [IRS Revenue Procedure 2023-27](#).

If there are other supporting documents you would like to provide our review team, please use the *Upload Ad Hoc Documentation* option.

Once you have uploaded all required documents, select *Next* to proceed. Select *Previous* to return to the *Application Details* page.

Application Documentation

Upload the following Signed Documentation:

- An executed contract to purchase the facility, an executed contract to lease the facility, or an executed power purchase agreement for the facility, in their entirety inclusive of any amendments, appendices, consumer disclosures, and schedules thereto.

* Required

Or drop files

Upload Ad Hoc Documentation:

Or drop files

Steps

- Application Details
- Application Documentation



Application for Allocation (Step 1)

Submit a New Application for Allocation (Cont'd)

Review your application for accuracy prior to submitting it. On the application review screen, you will be able to view your unique Control Number, Category, Application Option, Application Status, and Application Stage.

The chevron will display your application's status as it moves through the review process.

Select the *Application for Allocation* tab to review your application details. Select the pencil icon (✎) to edit any information, if necessary.

Select the *Organization Details* tab to review your organization information (note: organization details are prepopulated based on the organization information you submitted at registration).

Select *Requirements* to view and respond to any requests for additional information from our review team. See Request for Additional Information section for more information on Requirements.

Select *Notifications & Tasks* to view any communications related to this application. See Notifications section for more information on communications you may receive.

The screenshot shows the application review interface. At the top, there is a navigation bar with the U.S. Department of Energy logo and menu items: Home, Tax Credits, Organization Applications, Notifications, and Help Center. Below the navigation bar, a blue header displays 'CUII/SP-TAX' and 'OMB Control Number: 1545-2308'. The main content area is titled 'Instructions for Applying' and contains text about reviewing the application, editing information, and submitting. Below this, a green-bordered box highlights the application details: 'Credit Application 000204472', 'Category Type: Category 1', 'Application Option: Eligible Residential Behind-the-Meter (BTM)', 'Status: In progress', and 'Application Stage: Application for Allocation'. A chevron at the bottom of the page shows the application's progress through various stages: In progress (highlighted), Submitted, Under Revi..., Suspended, Allocation..., Allocation..., Awarded, Not Awarded, Closed, Rejected, and Withdrawn. Below the chevron, there are tabs for 'Organization Details', 'Application for Allocation' (highlighted), 'Placed in Service', 'Requirements', 'Notifications & Tasks', 'Withdraw Application', and 'Attachments'. The 'Application for Allocation' tab is active, showing fields for 'Control Number' (000204472), 'Application Option' (Eligible Residential Behind-the-Meter (BTM)), 'Status' (In progress), and 'Application Date'. Under 'Facility Information', there are fields for 'Project Name' (Solar Project ABC Test), 'Facility Street Address' (123 Test Road), 'Facility City' (Denver), 'Facility Address Line 2', and 'Facility State' (Colorado). A pencil icon is visible next to the Project Name field.



Application for Allocation (Step 1)

Submit a New Application for Allocation (Cont'd)

Once you have reviewed and confirmed all application details, select *Submit Application*, and follow the prompt to confirm application submission.

Customer/Offtaker Type ¹ Single Family Residential <input checked="" type="checkbox"/>	Customer/Offtaker Type Other Explanation ¹ <input type="text"/>
Ownership Model (All Categories) Applicant is both the owner of the Site/Building and the energy facility <input checked="" type="checkbox"/>	Point of Interconnection ¹ Behind the meter <input checked="" type="checkbox"/>
Additional Selection Criteria ¹ <input type="text"/>	

Application Attachments

Add supporting documentation to your application.

Files (1) Add Files

Test Document 49e
Aug 14, 2023 • 12KB • docx

[View All](#)

Submit Application

Review and attest under penalty of perjury all *Application Attestations* (note: all attestation checkboxes must be checked to proceed). Select *Next* to continue. You will receive confirmation that your application was submitted successfully, select *Next* to continue. For more information on required attestations for each category and application option, reference the [IRS Revenue Procedure 2023-27](#).

Submit Application

Application Attestations

I attest that the qualifying facility has obtained all Federal, State, Tribal, and/or local non-ministerial permits, or that they are not needed for this facility. Non-ministerial permits are permits in which one or more officials or agencies consider various factors and exercise some discretion in deciding whether to issue or deny permits. This does not include ministerial permits based upon a determination that the request complies with established standards such as electrical or building permits.

I attest that the qualifying facility is sized, or that customer/offtaker subscriptions will be sized to meet the customer's energy needs, considering historical customer load and/or reasonable future load projections, and is in accordance with applicable state and local requirements.

I attest that the proposed location of the qualifying facility has been determined suitable for installation.

I attest that the qualifying facility will be located in a low-income community as defined in the final rules for the Program, specifically Treas. Reg. 1.48(e)-1.

I attest that any end-use customer's/offtaker(s) of the qualifying facility have and/or will receive consumer disclosures informing them of their legal rights and protections prior to executing a contract to subscribe or purchase power from the facility, or lease a facility.

I attest that the qualifying facility has not been placed in service at the time of this submission and will not be placed in service prior to being awarded an allocation of Capacity Limitation.

I acknowledge that the qualifying facility and the energy storage technology that is installed in connection with such facility are owned by a single legal entity, located on the same or contiguous pieces of land, have a common interconnection point, are described in one or more common environmental or other regulatory permits, and the energy storage technology is charged no less than 50 percent by the other eligible property. Energy storage technology that has a power capacity rating of no more than twice the capacity rating of the connected qualified wind or solar facility is deemed to be charged no less than 50 percent by the other eligible property.

I attest that I reasonably believe the qualifying facility meets the statutory definition of a single "qualified solar and wind facility" (48(e)(2)(A)) and, if applicable, multiple solar or wind energy properties or facilities that are operated as part of a single project (consistent with the single-project factors provided in section 7.01(2)(a) of Notice 2018-58, 2018-28 I.R.B. 166 or section 4.04(2) of Notice 2013-29, 2013-20 I.R.B. 1056, as applicable) are aggregated and treated as a single facility.

I declare that I am authorized to legally bind Test Community 1. Under penalties of perjury, I declare that I have examined this submission, including any accompanying documents, and, to the best of my knowledge and belief, all of the facts contained herein are true, correct, and complete. I authorize the Department of Energy, its contractors and reviewers to verify the information provided in this submission. Such verification may include, but is not limited to, conducting independent research via public maps, the internet, publicly available sources, and other sources.

Next

Submit Application

Submit Application

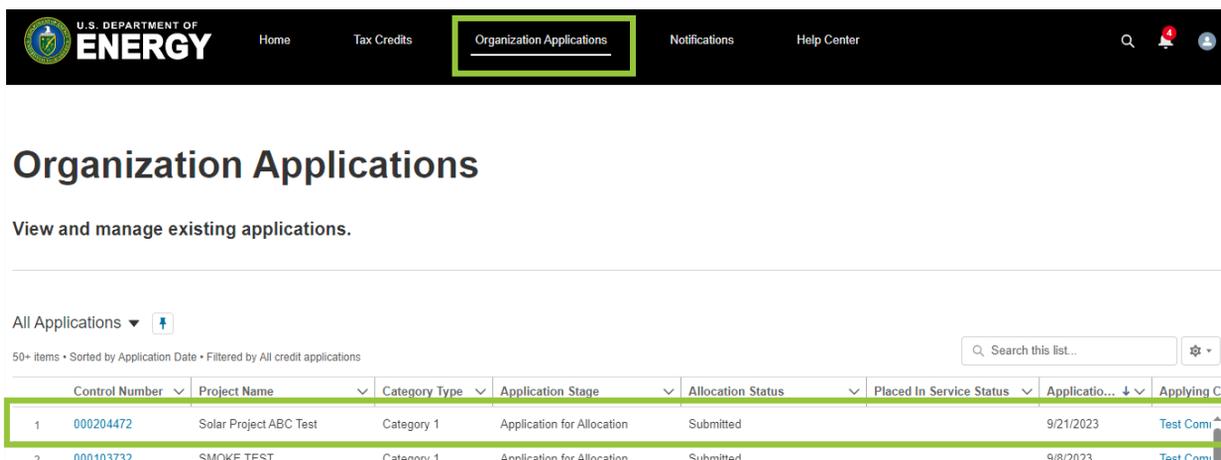
The application was submitted successfully.

Next

Application for Allocation (Step 1)

Withdraw an Application for Allocation

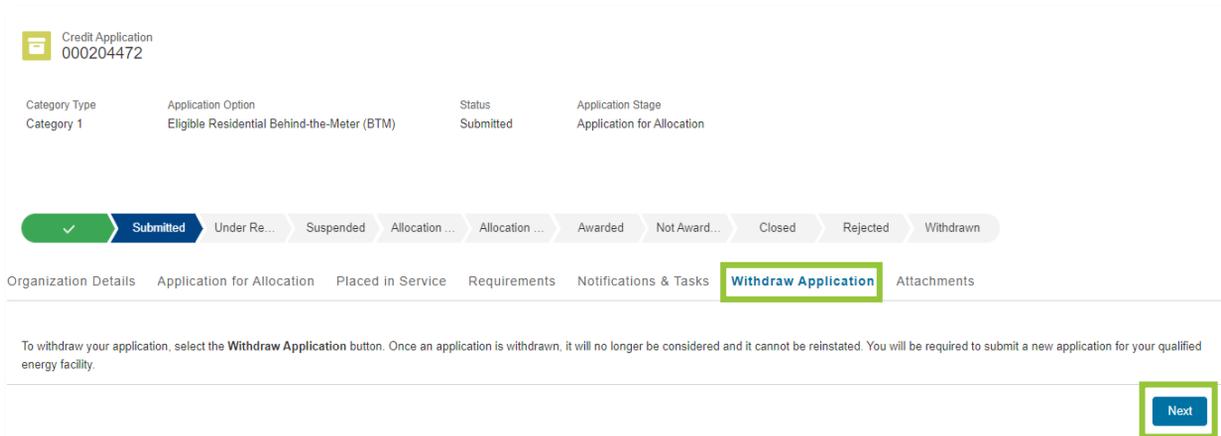
To withdraw an application, navigate to the *Organization Applications* page. Filter as needed to locate your recently submitted application. You can easily search by Control Number or Project Name or sort by Application Date.



Control Number	Project Name	Category Type	Application Stage	Allocation Status	Placed in Service Status	Application Date	Applying On
000204472	Solar Project ABC Test	Category 1	Application for Allocation	Submitted		9/21/2023	Test Com...
000103732	SMOKE TEST	Category 1	Application for Allocation	Submitted		9/8/2023	Test Com...

If you want to withdraw your application for any reason, select the Control Number of the application to access the application details page. Select the *Withdraw Application* tab, and then select *Next* and follow the prompts to confirm your withdrawal. Applications in an Allocation Approved or Allocation Not Approved status **cannot** be withdrawn. If you need to withdraw a previously approved allocation of capacity limitation for any reason (e.g., your project is no longer moving forward), please [contact the help desk](#).

Once an application is withdrawn it will no longer be considered and you will be required to submit a new application for your qualified energy facility, if necessary. You can view all previously withdrawn applications on the *Organization Applications* page.



Credit Application
000204472

Category Type	Application Option	Status	Application Stage
Category 1	Eligible Residential Behind-the-Meter (BTM)	Submitted	Application for Allocation

Submitted | Under Re... | Suspended | Allocation... | Allocation... | Awarded | Not Award... | Closed | Rejected | Withdrawn

Organization Details | Application for Allocation | Placed in Service | Requirements | Notifications & Tasks | **Withdraw Application** | Attachments

To withdraw your application, select the **Withdraw Application** button. Once an application is withdrawn, it will no longer be considered and it cannot be reinstated. You will be required to submit a new application for your qualified energy facility.

Next

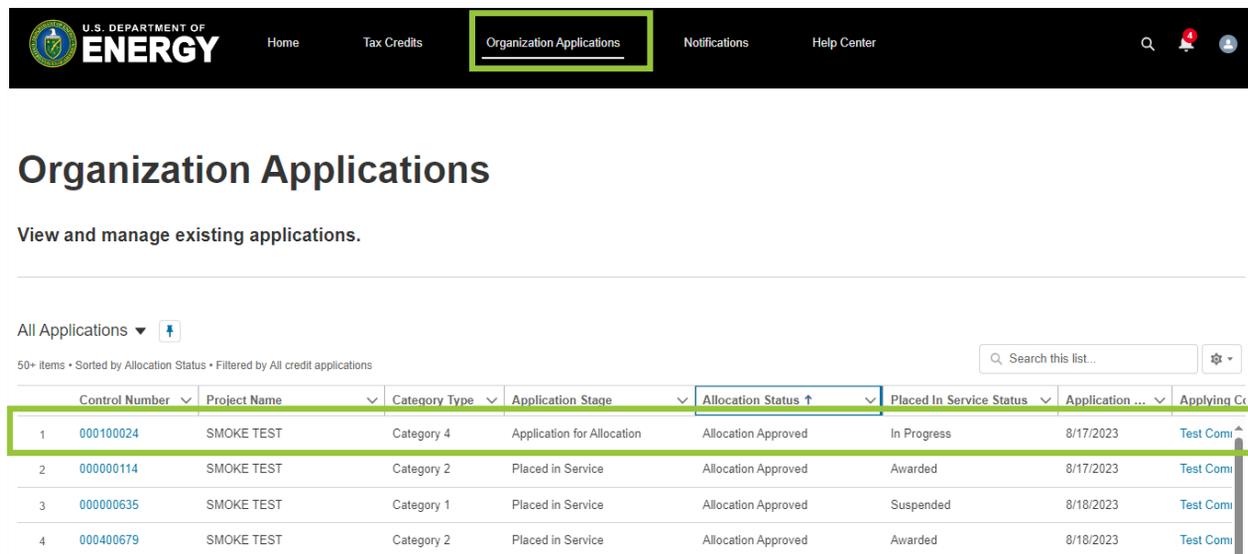
Placed in Service (Step 2)

Submit Placed in Service Information

When your Application for Allocation has been reviewed by DOE and a capacity allocation has been approved IRS, your application status will update to *Allocation Approved*. You will receive a portal notification and official IRS letter that your Application for Allocation has been approved.

Once you have an approved allocation and your energy facility has been placed in service, you can begin the second step, *Placed in Service*.

Navigate to *Organization Applications* and select the *Control Number* of the application for the facility which has been placed in service and for which you are submitting *Placed in Service* information.



U.S. DEPARTMENT OF ENERGY | Home | Tax Credits | **Organization Applications** | Notifications | Help Center

Organization Applications

View and manage existing applications.

All Applications ▾

50+ Items • Sorted by Allocation Status • Filtered by All credit applications

Search this list... [Settings]

Control Number	Project Name	Category Type	Application Stage	Allocation Status	Placed In Service Status	Application ...	Applying Co
1 000100024	SMOKE TEST	Category 4	Application for Allocation	Allocation Approved	In Progress	8/17/2023	Test Comi
2 000000114	SMOKE TEST	Category 2	Placed in Service	Allocation Approved	Awarded	8/17/2023	Test Comi
3 000000635	SMOKE TEST	Category 1	Placed in Service	Allocation Approved	Suspended	8/18/2023	Test Comi
4 000400679	SMOKE TEST	Category 2	Placed in Service	Allocation Approved	Awarded	8/18/2023	Test Comi



Placed in Service (Step 2)

Submit Placed in Service Information (cont'd)

Review your *Application for Allocation* details and then select the *Placed in Service* button.

Credit Application 000004039

Category Type	Application Option	Status	Application Stage
Category 2	Located on Indian Land - Additional Selection Criteria	Allocation Approved	Application for Allocation

Placed in Service

Progress: ✓ ✓ ✓ ✓ Allocation ... Allocation ... Awarded Not Award... Closed Rejected Withdrawn

Organization Details **Application for Allocation** Placed in Service Requirements Notifications & Tasks Withdraw Application Attachments

Control Number 000004039	Status Allocation Approved
Application Option Located on Indian Land - Additional Selection Criteria	Application Date 9/18/2023

If there have been changes to the kW or kWh capacity of Qualified Facility Nameplate Capacity or the Energy Storage Nameplate Capacity, select *Yes* and enter your updated energy facility details. If there have been no changes to capacity, select *No* to provide required documentation.

Only certain non-material changes are allowed at the Placed in Service stage. For additional information on allowable non-material changes, reference the [Final Regulations](#) and [IRS Revenue Procedure 2023-27](#).

Select *Next* to continue to the next step of the application process.

U.S. DEPARTMENT OF ENERGY | Home | Tax Credits | Organization Applications | Notifications | Help Center

CUI//SP-TAX | OMB Control Number: 1545-2308

Placed in Service

Have there been any changes to the kW or kWh capacity of Qualified Facility Nameplate Capacity or the Energy Storage Nameplate Capacity? If so, please select Yes to edit the information.

If there are additional changes beyond what is stated above, please contact our team at XXX@.com before submitting your application.

Yes
 No

Next

Steps

- Placed in Service**
- Technology Capacity Changes
- Placed in Service Documentation



Placed in Service (Step 2)

Submit Placed in Service Information (cont'd)

Complete the *Facility Technology Details* section by identifying the *Technology Type*, *Energy Storage*, and *Facility Size*. You must complete all required fields.

If you select *Solar Energy Facility* you are required to provide **both** *Qualified Facility Nameplate Capacity (kW AC)* and *Qualified Facility Nameplate Capacity (kW DC)*.

If you select *Wind Energy Facility* you are required to provide **only** *Qualified Facility Nameplate Capacity (kW AC)*.

If you identify that energy storage has been installed in connection with your energy facility you are required to provide **both** *Energy Storage Nameplate Power Rating (kW)* and *Energy Storage Nameplate Energy Capacity (kWh)*.

All kW and kWh nameplate capacity values provided here must correspond with the required supporting documentation (i.e., the facility’s customer contract and/or interconnection agreement documentation) and should not be rounded.

Select *Previous* to return to the previous page. Select *Next* to continue to required documentation.

The screenshot shows a web application interface for the U.S. Department of Energy. The top navigation bar includes the logo, 'U.S. DEPARTMENT OF ENERGY', and links for Home, Tax Credits, Organization Applications, Notifications, and Help Center. The main content area is titled 'Technology Capacity Changes'. It features two main sections: 'Facility Technology Details' and 'Facility Size'. The 'Facility Technology Details' section has a radio button for 'Solar Energy Facility' selected, a radio button for 'Wind Energy Facility', and a checked checkbox for 'The qualifying technology is installed in connection with energy storage.'. The 'Facility Size' section contains four input fields: 'Qualified Facility Nameplate Capacity (kW AC)' with value '40.001', 'Qualified Facility Nameplate Capacity (kW DC)' with value '50.001', 'Energy Storage Nameplate Power Rating (kW)' with value '50.001', and 'Energy Storage Nameplate Energy Capacity (kWh)' with value '100.001'. A 'Steps' sidebar on the right shows 'Placed in Service' as a completed step, 'Technology Capacity Changes' as the current step, and 'Placed in Service Documentation' as a pending step. At the bottom, there are 'Previous' and 'Next' buttons.



Placed in Service (Step 2)

Submit Placed in Service Information (cont'd)

Complete the *Placed in Service Documentation* section by entering your energy facility's *Placed in Service Date* and uploading all required documents. Select the *Upload Files* button to upload any documentation. Please ensure your documentation files include the document type in the file name (e.g., PTOLetter-CompanyName-ProjectName.pdf).

Required documents are denoted with a red asterisk (*).

Each category and application option have unique documentation requirements. For more information on required documentation for each category and application option, reference the [Final Regulations](#) and [IRS Revenue Procedure 2023-27](#).

If there are other supporting documents you would like to provide our review team, please use the *Upload Ad Hoc Documentation* option.

Once you have uploaded all required documents, select *Next* to proceed. Select *Previous* to return to the *Technology Capacity Changes* page.

The screenshot shows the 'Placed in Service Documentation' form. At the top, there is a navigation bar with the U.S. Department of Energy logo and links for Home, Tax Credits, Organization Applications, Notifications, and Help Center. Below the navigation bar, the page ID 'CUI//SP-TAX' and OMB Control Number '1545-2308' are displayed. The main content area is titled 'Placed in Service Documentation' and contains a date field for 'Placed in Service Date' with the value '09-19-2023'. Below this, there are two sections for uploading documentation: 'Upload the placement in Service at Project Location Documentation:' and 'Upload the Verification of As-Built Nameplate Capacity Documentation:'. Each section includes a list of required documents, an 'Upload Files' button, and a file name field. At the bottom of the form, there is an 'Upload Ad Hoc Documentation:' section with an 'Upload Files' button. On the right side, a 'Steps' sidebar shows three steps: 'Placed in Service' (checked), 'Technology Capacity Changes' (checked), and 'Placed in Service Documentation' (selected). At the bottom of the form, there are 'Previous' and 'Next' buttons.



Placed in Service (Step 2)

Submit Placed in Service Information (cont'd)

Review your application for accuracy prior to submitting it. On the application review screen, you will be able to view your unique Control Number, Category, Application Option, and Application Status.

The chevron will display your application’s status as it moves through the review process.

Select the *Placed in Service* tab to review you application details. Select the pencil icon (✎) to edit any information, if necessary.

Select *Requirements* to view and respond to any requests for additional information from our review team. See Request for Additional Information section for more information on Requirements.

Select *Notifications & Tasks* to view any communications related to this application. See Notifications section for more information on communications you may receive.

Placed in Service
REQ-000004039

Credit Application: 000004039

Category: Category 2

Application Option: Located on Indian Land - Additional Selection Criteria

Status: In Progress

In Prog...

Submitted

Under R...

Suspended

Awarded

Not Awa...

Placed in Service Details

Requirements

Notifications & Tasks

Placed in Service Name
REQ-000004039

PIS Submitted Date

Technology Type ⓘ
Solar Energy Facility

Facility Nameplate Capacity (kW DC) ⓘ
50,000

Facility Nameplate Capacity (kW AC) ⓘ
25,000

Storage Nameplate Power Rating (kW) ⓘ
75,000

Storage Nameplate Energy Capacity (kWh) ⓘ
75,000

Placed in Service Date: (MM/DD/YY) ⓘ
9/19/2023

Upload Files

Or drop files

Files (2)

File Name	Created Date
Test Document 48e	09/21/2023 9:56 PM
Test Document 48e	09/21/2023 9:56 PM



Placed in Service (Step 2)

Submit Placed in Service Information (cont'd)

Once you have reviewed and confirmed all application details, review all *Application Attestations* (note: all attestation checkboxes must be checked to proceed). Select *Submit* to continue. For more information on required attestations for each category and application option, reference the [Final Regulations](#) and [IRS Revenue Procedure 2023-27](#).

Attestations

Prior to submitting your Placed in Service application, you must review and agree to all attestations outlined below by selecting the checkbox next to each attestation.

I attest that a disqualification event has not occurred.

A facility will be disqualified and lose its allocation if prior to or upon the facility being placed in service:

1. the location where the facility will be placed in service changes;
2. the net output of the facility increases such that it exceeds the less than 5-megawatt AC output limitation provided in section 48(e)(2)(A)(ii) or the nameplate capacity decreases by the greater of 2 kW or 25 percent of the Capacity Limitation awarded in the allocation (AC for a wind facility; DC for a solar facility);
3. the facility cannot satisfy the financial benefits requirements under section 48(e)(2)(B)(ii) and paragraph (e) of this section as planned, if applicable, or cannot satisfy the financial benefits requirements under section 48(e)(2)(C) or paragraph (f) of this section as planned, if applicable;
4. the eligible property which is part of the facility that received the Capacity Limitation allocation is not placed in service within four years after the date the applicant was notified of the allocation of Capacity Limitation to the facility; or
5. the facility received a Capacity Limitation allocation based, in part, on meeting the ownership criteria and ownership of the facility changes prior to the facility being placed in service such that the ownership criteria is no longer satisfied, unless the original applicant transfers the facility to an entity treated as a partnership for federal income tax purposes and retains at least a one percent interest (either directly or indirectly) in each material item of partnership income, gain, loss, deduction and credit of such partnership and at all times during the existence of the partnership.

I declare that I am authorized to legally bind Test Organization. Under penalties of perjury, I declare that I have examined this submission, including any accompanying documents, and, to the best of my knowledge and belief, all of the facts contained herein are true, correct, and complete. I authorize the Department of Energy, its contractors and reviewers to verify the information provided in this submission. Such verification may include, but is not limited to, conducting independent research via public maps, the internet, publicly available sources, and other sources.

Submit

You will receive confirmation that your application was submitted successfully, select *Next* to continue.

Submit Application

Submit Application

The application was submitted successfully.

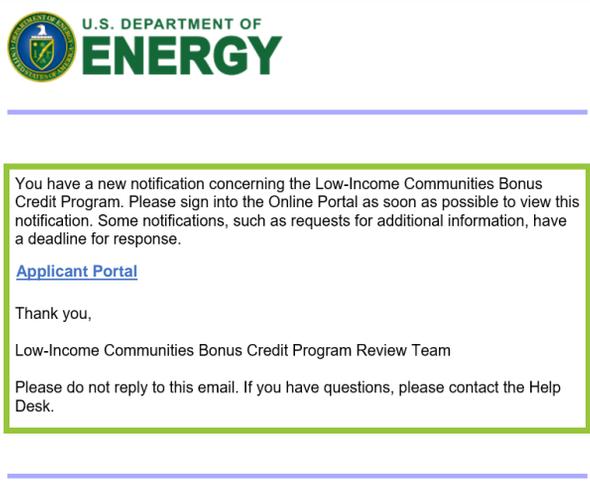
Next

Requests for Additional Information

Respond to a Request for Additional Information

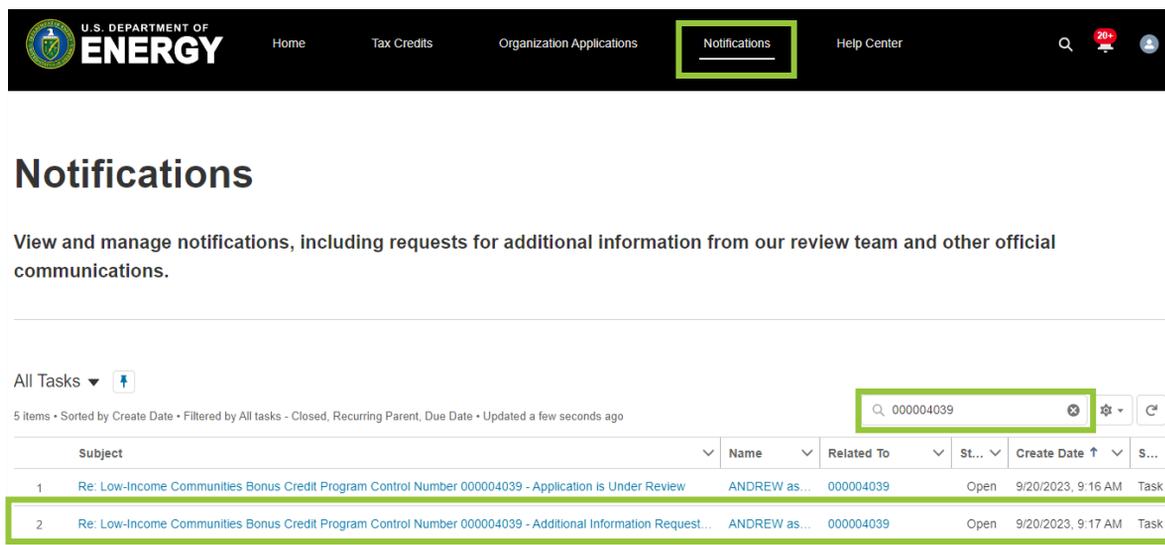
During the review process for both the Application for Allocation (Step 1) and Placed in Service (Step 2) stages, our review team may request additional information in order to make a recommendation on your application.

If you receive a request for additional information, you will receive an email from EJBonus-NoReply@hq.doe.gov notifying you that you have a new notification in your applicant portal.



Once you have logged into your applicant portal, select *Notifications* and locate the notification from our team by using the *Search this list...* feature to search the Control Number noted in the email you received.

Select the *Subject* to review your notification.



U.S. DEPARTMENT OF ENERGY | Home | Tax Credits | Organization Applications | **Notifications** | Help Center

Notifications

View and manage notifications, including requests for additional information from our review team and other official communications.

All Tasks ▾

5 items • Sorted by Create Date • Filtered by All tasks - Closed, Recurring Parent, Due Date • Updated a few seconds ago

Search: 000004039

	Subject	Name	Related To	St...	Create Date	S...
1	Re: Low-Income Communities Bonus Credit Program Control Number 000004039 - Application is Under Review	ANDREW as...	000004039	Open	9/20/2023, 9:16 AM	Task
2	Re: Low-Income Communities Bonus Credit Program Control Number 000004039 - Additional Information Request...	ANDREW as...	000004039	Open	9/20/2023, 9:17 AM	Task



Requests for Additional Information

Respond to a Request for Additional Information (cont'd)

Review the notification and follow the instructions to respond to the request for additional information.

Select the application *Control Number* identified on the notification or locate the *Control Number* on the *Organization Applications* tab to open your application.

Note: Any application with a pending request for additional information will be in the *Suspended* status. All requests for additional information must be responded to **within 21 business days**, otherwise your application will be withdrawn.



Task

Re: Low-Income Communities Bonus Credit Program Control Number 000004039 - Additional Information Requested

Related To

000004039

Subject:

Re: Low-Income Communities Bonus Credit Program Control Number 000004039 - Additional Information Requested

Comments:

Thank you for applying for the Low-Income Communities Bonus Credit Program.

After reviewing your application, the review team has a request for further information.

Upload Proof of Additional Selection Criteria

To view the information being requested for your application, go to the Organization Applications page and select the 000004039 facility. Select the "Requirements" tab.

As indicated in the Revenue Procedure, an applicant is given 21 business days from the date of the initial notice to submit additional information. Please respond to this request for additional information by uploading documentation directly in the application and resubmitting the application for review via the portal. **Emails to the Help Desk do not meet the requirement to respond within 21 business days.** Failure to respond to this request for additional information by submitting the required documentation within 21 business days will result in your application being automatically withdrawn from further consideration. If withdrawn, you may create and submit a new application for review at a later date if the facility remains eligible.

Thank you,

Low-Income Communities Bonus Credit Program Review Team

If you have questions, please refer to the [DOE Low-Income Communities Bonus Credit Program](#) website for additional information or contact the [Help Desk](#).



Requests for Additional Information

Respond to a Request for Additional Information (cont'd)

In the application record, select *Requirements* to view the request for additional information.

Select the *Requirement Name* hyperlink to view and respond to the request.

Important: Requests for additional information *must be responded to within 21 business days, as indicated in the "Due Date" column*. If no response is received, your Application for Allocation will be withdrawn and no longer considered for review.

Credit Application
000004039

Category Type	Application Option	Status	Application Stage
Category 2	Located on Indian Land - Additional Selection Criteria	Allocation Approved	Application for Allocation

✓ ✓ ✓ ✓ **Allocatio...** Allocatio... Awarded Not Awar... Closed Rejected

Organization Details Application for Allocation Placed in Service **Requirements** Notifications & Tasks Withdraw Application Attachments

Additional Requirements
Add supporting documentation to complete a requirement. If you don't have a requirement to satisfy as part of your application, you can skip this.

Requirements (1)

Requirement Name	Due Date	Status
Upload Proof of Additional Selection Criteria	10/20/2023	Complete

[View All](#)



Requests for Additional Information

Respond to a Request for Additional Information (cont'd)

Review the *Requirements* outlined by our review team under *Requirements Details* and submit any additional information requested no later than the due date provided, or your application will be withdrawn.

Upload the requested document in the main *Upload Files* component.

Enter any relevant comments related to the document or request for additional information in the provided text box. To submit additional attachments, select *Upload Files* at the bottom of the page and choose the file you wish to attach.

Select *Submit* to complete the request for additional information. Once you have submitted your documentation and responded to **all** requests for additional information, your application status will update to *Under Review*.

✓ Requirement Details

Primary Contact	Completed Date
Test Community	

Due Date
8/31/2023

Requirements
Please provide completed interconnection agreement including placed in service date.

Applicant Comment

Files (0)

Or drop files

Review the Requirements outlined above under **Requirement Details** and submit any additional information requested no later than the due date provided, or your application will be discontinued.

To submit additional attachments, select **Upload Files** and choose the file you wish to attach, enter any comments, and select **Submit**.

* Kindly provide your comments:

Upload file

Or drop files



Emails and Notifications

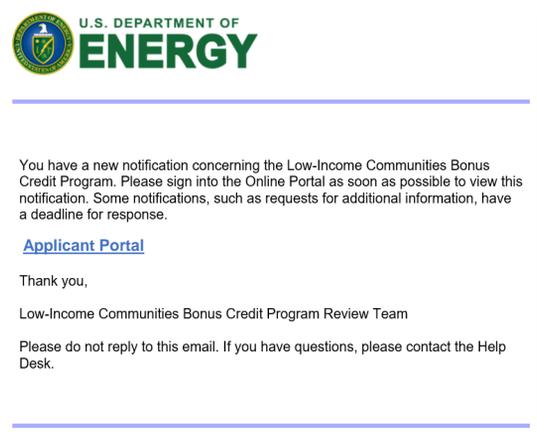
Applicant Portal Emails and Notifications

If you receive any communications from our review team, you will receive an email alerting you that you have a new notification in your applicant portal.

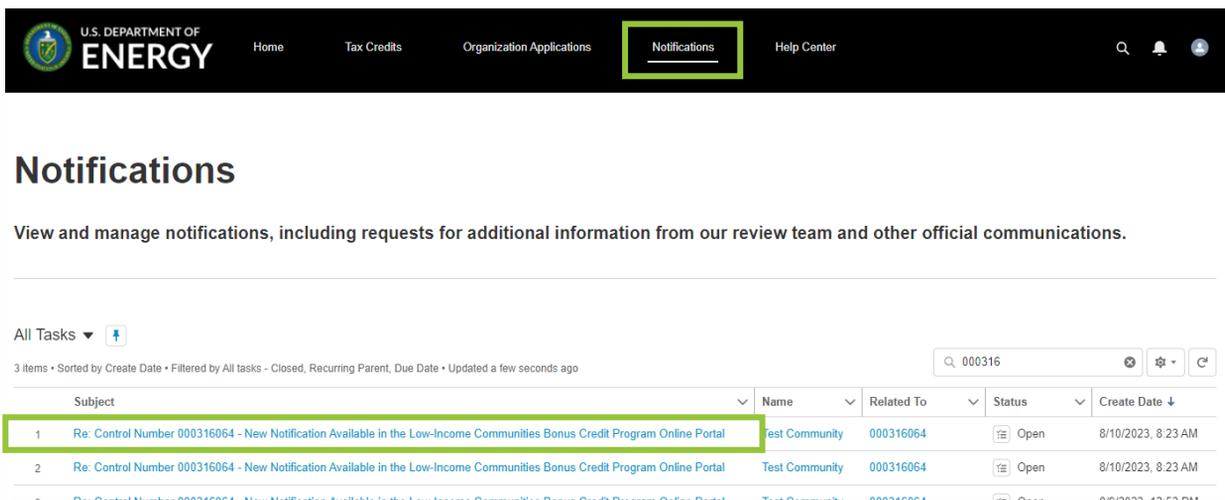
No taxpayer information will be communicated via email. You are required to log into your applicant portal to view notifications related to your applications, including official IRS award or denial letters.

If you have a notification, you will receive an email from EJBonus-NoReply@hq.doe.gov. You must then log into your applicant portal to securely view your notification.

Important: Add EJBonus-NoReply@hq.doe.gov to your safe senders list and check your junk email folder.



Navigate to the *Notifications* tab in your applicant portal to view your notification.





Emails and Notifications

Applicant Portal Emails and Notifications (cont'd)

You may receive notifications throughout the application process for the following:

- Application for Allocation Submitted
- Application is Under Review
- Placed in Service Information Submitted
- Additional Information Requested
- Reminder: Additional Information Requested
- Application Withdrawn for Unresponsiveness to Request for Additional Information
- Application Withdrawn
- Application for Allocation Approved
- Application for Allocation Not Approved
- Placed in Service Eligibility Notification

All notifications can be viewed on the *Notifications* page or under the *Notifications & Task* tab of an individual application.



Application Status Definitions

Status definitions

Throughout the application and review process, your Application for Allocation (Step 1) and Placed in Service (Step 2) will move through the following statuses:

- **In Progress** – Your Application for Allocation or Placed in Service information has not yet been submitted for review.
- **Submitted** – Your Application for Allocation or Placed in Service has been submitted for review.
- **Under Review** – Your Application for Allocation or Placed in Service has been assigned to the DOE Review Team for review.
- **Suspended** – Our review team has requested additional information regarding your application. Navigate to the *Requirements* tab to view our team's request.
- **Reviewed** – Your application has been reviewed and is pending a final decision from IRS.
- **Allocation Approved** – IRS has approved your request for an allocation of Capacity Limitation.
- **Allocation Denied** – IRS has denied your request for an allocation of Capacity Limitation.
- **Awarded** – IRS has awarded an allocation of Capacity Limitation following review of your placed in service information.
- **Not Awarded** – IRS has not awarded an allocation of Capacity Limitation following review of your placed in service information.
- **Withdrawn** – Your Application for Allocation has been withdrawn and will no longer be considered for review.



File Type and File Size Requirements

What files types can I upload to support my applications?

You can upload the following file types (up to 2GB) in the applicant portal when attaching required or ad hoc documentation:

Document	Image
.csv	.bmp
.doc	.gif
.docx	.jpeg
.dot	.jpg
.ics	.png
.js	.tif
.mdb	.tiff
.pdf	.vsd
.pps	
.ppsx	
.ppt	
.pptx	
.rtf	
.sxc	
.sxi	
.sxw	
.txt	
.xls	
.xlsx	



Privacy Notices and Security Information

The Low-Income Communities Bonus Credit Program Applicant Portal contains several disclosures and notices related privacy and security of the information captured in the Applicant Portal.

Protecting Your Privacy

Prior to logging in to the Applicant Portal you are provided general information related to how DOE will protect your privacy in accordance with the IRS’s federal tax information (FTI) protection standards under Internal Revenue Service Code Section 6103 and other federal laws and regulations. For more information on the way DOE protects your information, review our [privacy policy](#).

Protecting your Privacy

When you visit the Department of Energy’s (DOE) Tax Credit Portal to submit your application, you will be providing information to the DOE, acting on behalf of the Department of Treasury’s Internal Revenue Service (IRS) for a tax administration purpose. Applications, communications between the DOE and applicants, and other records created while determining allocations and credits are confidential return information of the taxpayer maintained by the IRS. The DOE will protect your privacy in accordance with the IRS’s tax information protection standards under Internal Revenue Code Section 6103 and other federal laws and regulations. For more guidance on the way the DOE protects your information, please review the DOE’s privacy policy at www.energy.gov/privacy; for more guidance on how IRS protects taxpayer information and your privacy, please review the IRS’s privacy policies at www.irs.gov/privacy.

Privacy Act and Paperwork Reduction Act Notice

When you register as a new user in the Applicant Portal, you will be prompted to read and agree to the *Section 48(e) Tax Credit Program Privacy Act and Paperwork Reduction Act Notice*. You must acknowledge the Privacy Notice to submit applications via the Applicant Portal.

Section 48(e) Tax Credit Program Privacy Act and Paperwork Reduction Act Notice

The Department of Energy (DOE) is collecting applications on behalf of the Internal Revenue Service (IRS) for IRS to use to determine taxpayer eligibility for tax credits under section 48e of the Internal Revenue Code. Authority for IRS and DOE to collect this information is Code Sections 48e, 6001, 6103, 6109, 7801, and 7803. Applications and related information submitted through the DOE portal are return information owned by IRS. This information will be disclosed to DOE employees and contractors for purposes of review and recommendation to IRS regarding an application's compliance with technical criteria for eligibility for these tax credits. This information may also be disclosed to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. This information may also be disclosed to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Other disclosures of return information are provided under Code Section 6103 and the routine uses published in two IRS Privacy Act System of Records Notices (SORNs): Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF), published at 80 Fed. Reg. 54082-54083 (Sept. 8, 2015) and Treasury/IRS 24.046, Customer Account Data Engine (CADE) Business Master File (BMF) published at 80 FR 54083-54084 (Sept. 8, 2015). Any additional records which are not maintained under the above IRS SORNs will be maintained under DOE SORN DOE-82, Grant and Contract Records for Research Projects, Science Education, and Related Activities, published at 74 Fed. Reg. 994 (January 9, 2009).

Providing this information is voluntary but necessary to process your application. If you choose to apply for the tax credit allocation under Code Section 48e, you must provide all requested information. Failure to provide complete information may delay or prevent processing or reviewing of your materials. Providing false or fraudulent information may subject you to penalties.

You are not required to respond to a collection of information that is subject to the Paperwork Reduction Act unless the collection displays a valid OMB control number. The OMB number for this collection of information is 1545-2308. Books or records relating to tax matters must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and submit an application will vary depending on individual circumstances. The estimated average time is 1 hour for recordkeeping and reporting for the application process.

I agree

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Privacy Notices and Security Information

Controlled Unclassified Information (CUI) Notice

Each time you log into the Applicant Portal you will be prompted to review the *Controlled Unclassified Information (CUI) Notice*. This notice outlines relevant violations and regulations related to the protection of information stored in the Applicant Portal.

Select the *OK* in the lower right-hand corner to proceed to the Applicant Portal.

U.S. DEPARTMENT OF ENERGY

Log Out

CUI//SP-TAX

**** WARNING this system contains Controlled Unclassified Information (CUI) ****

This system may contain government information, which is restricted to authorized users ONLY. Unauthorized access, use, misuse, or modification of this computer system or of the data contained herein or in transit to/from this system constitutes a violation of Title 18, United States Code, Section 1030, and may subject the individual to criminal and civil penalties pursuant to Title 26, United States Code, Sections 7213, 7213A (the Taxpayer Browsing Protection Act), and 7431. This system and equipment are subject to monitoring to ensure proper performance of applicable security features or procedures or any other authorized purpose. Such monitoring may result in the acquisition, recording, and analysis of all data being communicated, transmitted, processed, or stored in this system by a user. Any communications or data transiting or stored on this system may be disclosed for any official purpose, including to law enforcement or other government agencies as deemed appropriate by the government. ANYONE USING THIS SYSTEM EXPRESSLY CONSENTS TO SUCH MONITORING.

This is a Department of Energy (DOE) computer system. DOE computer systems are provided for the processing of official U.S. Government information only. All data contained within DOE computer systems is owned by the DOE, and may be audited, intercepted, recorded, read, copied, or captured in any manner and disclosed in any manner, by authorized personnel. THERE IS NO RIGHT OF PRIVACY IN THIS SYSTEM. System personnel may disclose any information, including any potential evidence of crime found on DOE computer systems to appropriate authorities. USE OF THIS SYSTEM BY ANY USER, AUTHORIZED OR UNAUTHORIZED, CONSTITUTES CONSENT TO THIS AUDITING, INTERCEPTION, RECORDING, READING, COPYING, CAPTURING, and DISCLOSURE OF COMPUTER ACTIVITY.

Ok

Controlled Unclassified Information (CUI) Markings

Each page of the Applicant Portal will display relevant classification markings including the *Controlled Unclassified Information/Specified Tax (CUI//SP-TAX)* marking. You will also be able to reference the Office of Management and Budget (OMB) Control Number: 1545-2308.

CUI//SP-TAX

OMB Control Number: 1545-2308

U.S. DEPARTMENT OF ENERGY

- Applicant Portal Homepage
- Low-Income Communities Bonus Credit Program Details
- Department of Energy
- Privacy Notice