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Low-Income Communities Bonus Credit Program Applicant Portal Introduction

All applications for the Low-Income Communities Bonus Credit Program 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 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.
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.

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.

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

![Browser Security Notice]

You signed in with a different browser than the one you started with. For security reasons, this is not allowed.

To continue, please sign in again.
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.
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.
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.
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.
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.

![Portal Homepage Screenshot](image)

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](image)

**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

<table>
<thead>
<tr>
<th>Category Type</th>
<th>Application Option</th>
<th>Total Capacity (MW)</th>
<th>Approved allocations (MW)</th>
<th>Applications Pending Allocation (MW)</th>
<th>Capacity Remaining (MW)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 1</td>
<td>Eligible Residential Behind-the-Meter (BTM)</td>
<td>245</td>
<td>3</td>
<td>14</td>
<td>228</td>
</tr>
<tr>
<td>Category 1</td>
<td>Eligible Residential BTM – Additional Selection Criteria</td>
<td>245</td>
<td>4</td>
<td>18</td>
<td>223</td>
</tr>
<tr>
<td>Category 1</td>
<td>Other Eligible LiCommunity Project</td>
<td>105</td>
<td>2</td>
<td>550,716</td>
<td>0</td>
</tr>
<tr>
<td>Category 1</td>
<td>Other Eligible LiCommunity Project – Additional Selection Criteria</td>
<td>105</td>
<td>1</td>
<td>6</td>
<td>99</td>
</tr>
<tr>
<td>Category 2</td>
<td>Located on Indian Land</td>
<td>100</td>
<td>1</td>
<td>21</td>
<td>79</td>
</tr>
<tr>
<td>Category 2</td>
<td>Located on Indian Land - Additional Selection Criteria</td>
<td>100</td>
<td>13</td>
<td>22</td>
<td>65</td>
</tr>
</tbody>
</table>

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.
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.

### Facility Categories and Application Options Overview

#### 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 50 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 factory qualifies for this Category based on its proposed location.

<table>
<thead>
<tr>
<th>Application Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eligible Residential Behind-the-Meter (BTM)</td>
<td>Category 1 facilities located behind-the-meter or offgrid 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.</td>
</tr>
<tr>
<td>Eligible Residential BTM – Additional Selection Criteria</td>
<td>Category 1 facilities that meet Ownership and/or Geographic Additional Selection Criteria and are located behind-the-meter or offgrid 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.</td>
</tr>
<tr>
<td>Other Eligible LI Community Project</td>
<td>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.</td>
</tr>
<tr>
<td>Other Eligible LI Community Project – Additional Selection Criteria</td>
<td>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.</td>
</tr>
</tbody>
</table>

View All
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.
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.
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.
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.
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.

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.
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.

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.
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.
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.

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 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.
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.

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.
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.

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.
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.
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.

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.
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.
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.
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 your 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 (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)(v) 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 Application

The application was submitted successfully.

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

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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.
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.
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:

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<tr>
<th>Document</th>
<th>Image</th>
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<tbody>
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<td>.csv</td>
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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.
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.

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.