Applicant Registration

1. **Who is eligible to register to create and submit applications to the Low-Income Communities Bonus Credit Program?**

   The registration process for the Low-Income Communities Bonus Credit Program requires that an individual create and submit applications on behalf of an organization (applicant). To be eligible to register and submit an application for an organization, the individual must have authority to act on behalf of and legally bind the organization. The individual will be required to attest that they have authority to legally bind the organization. Additionally, this individual will be responsible for signing attestations for the organization, within the application, and will receive all communications for the organization.

   Authority to legally bind an organization will depend on the entity type and, for some entity types, the laws of the state where the organization is organized. For the various organization types, there are positions which are generally recognized as having authority to legally bind. For example, corporate officers, like the Chief Executive Officer, Chief Financial Officer, Chief Accounting Officer, President, Treasurer, are generally recognized as having authority to legally bind a corporation. Additionally, for partnerships, any partner authorized under state law can legally bind the partnership. If you are uncertain whether an individual is authorized to legally bind the organization, then before registering, please review the state laws applicable to your organization and internal organization legal agreements regarding duly authorized persons.

2. **How do I register on behalf of my organization?**
All applicants registering for the Low-Income Communities Bonus Credit Program on behalf of their organization will first need a Login.gov account. After creating a Login.gov account or using an existing account, the applicant may register their company through DOE’s Applicant Portal at https://eco.energy.gov/ejbonus. Upon logging in for the first time, you will be prompted to complete the Low-Income Communities Bonus Credit Program Applicant Portal organization registration process.

3. **What email address should I use when creating a Login.gov account?** If I already have a Login.gov account using a personal email address, can I have a second Login.gov account that uses my organization’s email address?

   We strongly encourage using an email associated with your organization (not a personal email account) when creating the Login.gov account. Program notifications are sent by default to the email address associated with your Login.gov account. Individuals may create multiple Login.gov accounts by using multiple unique email addresses.

4. **I am experiencing technical issues when trying to complete my Login.gov account creation and accessing the Applicant Portal. Who should I contact for assistance?**

   Please contact the Support Desk at EJBonusSupport@hq.doe.gov for technical assistance or you may reference the Login.gov help resources here.

   When using the “Create an Account” option during the Login.gov authentication process, you may encounter an error message 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 the Applicant Portal 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.

5. **What information is required at registration?**

   The following organizational information is required at registration: First Name, Last Name, Organization Name, Organization Email, Organization Phone, Secondary Contact First Name, Secondary Contact Last Name, Secondary Contact Email, Organization Street Address, City, State/Province/Region, Urbanization (Puerto Rico Only), Country, Employer Identification Number (EIN) or Taxpayer Identification Number (TIN), Parent TIN (If Parent Organization entered), and Organization Type.

6. **Does it matter who I identify as a Secondary Contact during the application process?**

   Yes. The Secondary Contact should be another person in your organization who holds a position that authorizes this person to legally bind the organization. Positions, which authorize a person to legally bind an organization, will vary based on the entity type of the organization and state law (see Question 1 above). If you are the Primary Contact and there is no one who is eligible to be a Secondary Contact, or should you choose not to list a Secondary Contact, complete this section by listing the Primary Contact information again.

7. **Can one individual create and submit applications on behalf of multiple organizations?**

   Yes. However, an email associated with one Login.gov account can only be tied to one organization in the Applicant Portal. If an individual wants to create and submit applications on
behalf of multiple organizations, they must create separate Login.gov accounts and have separate email addresses for each organization.

8. **Can multiple applicants from the same organization view or edit each other’s applications?**
   No. Multiple individuals from the same organization cannot currently access each other’s applications. Only the applicant who creates an application may access it. Organizations should carefully coordinate to ensure duplicate applications are not submitted.

9. **Can multiple applicants create and submit applications on behalf of one organization?**
   Yes. Multiple registered applicants can create and submit different applications on behalf of one organization. Each applicant can monitor the status of the applications that they have submitted through the Applicant Portal.

10. **Can multiple applicants from one organization be logged into the Portal at the same time?**
    Yes. Multiple registered applicants from one organization can log into the Applicant Portal simultaneously.

11. **What should I do if an individual leaves my organization or otherwise needs to transfer their application to a different person within the organization?**
    Applications may be transferred to the Secondary Contact initially identified during the registration process. Please contact the Support Desk at EJBonusSupport@hq.doe.gov for transfer requests.

12. **What should I do if the information associated with my organization changes?**
    Please contact the Support Desk at EJBonusSupport@hq.doe.gov with the information that has changed.

13. **Who is going to have access to my organization’s information?** *(Added 11/13/23)*
    Only federal officers, employees, and contractors may have access to your information to the extent necessary for purposes of the Program.

14. **Can a tax professional (CPA, tax attorney, etc.) submit an application in the Low-Income Communities Bonus Credit Program portal on behalf of one or multiple organizations?** *(Added 11/13/23)*
    No. Please see the answer to FAQ #1. To be eligible to register and submit an application for an organization, the individual must have authority to legally bind the organization. The individual will be required to attest that, based on their position within the organization, they have authority to legally bind the organization.

15. **Does an LLC that is taxed as a corporation for federal income purposes and that files as a member of a consolidated group register to apply for the Program at the parent organization level if it has a parent organization?** *(Added 11/13/23)*
    No. The LLC that owns the solar or wind facility is the applicant who must apply for an allocation of Capacity Limitation. However, the applicant will be required to provide certain information about the parent organization, including its legal name and federal taxpayer identification.
number. Any questions related to an organization’s specific situation should be directed to the applicant’s tax professional.

Application Process

16. **What are the required actions I need to take in the Applicant Portal?**
   The Applicant Portal is built as a 2-step process:

   **Step 1:** Applicants submit an application for an allocation of capacity for each individual facility by applying to the appropriate category and application option. Applications are reviewed by the DOE review team 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 issued.

   **Step 2:** After the facility has been placed in service, the applicant will return to the Applicant 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.

17. **How will I know if a facility category becomes oversubscribed?**
   We will share more information after the initial 30-day application period.

18. **Is there a waitlist if a facility category becomes oversubscribed?**
   No. However, following the initial 30-day period, applicants can continue to apply to categories that are oversubscribed in case capacity becomes available due to other applications being rejected or withdrawn. After a category is fully allocated or at the end of the program year, all applications that did not receive an allocation will be withdrawn and the applicant will need to reapply in the following year.

19. **When will I find out if I received an allocation of Capacity Limitation?**
   The IRS will send decision letters through the Applicant Portal to inform applicants of the outcome of the application review. DOE and IRS are committed to facilitating an expedient application review and allocation award process, however, due to initial application volume uncertainty, are not able to commit to specific deadlines at this time.

20. **May an application be withdrawn by the applicant?**
   The applicant can currently withdraw an application via the Applicant Portal any time before IRS has approved or denied the allocation of Capacity Limitation. Please contact the Support Desk if you wish to withdraw an application after it has received an allocation award.

21. **If I apply to the wrong category, can the Program Administrator re-assign it to the correct category?**
No. The Program Administrator will not re-assign applications. If an applicant has incorrectly applied to a category or application option, the applicant should withdraw the existing application and reapply under the correct category/application option.

22. If I submit two applications for different facilities during the initial application window, and one receives an allocation of Capacity Limitation and one does not, can I switch the allocation from one facility to another?
   No. Allocations of Capacity Limitation may not be transferred between facilities.

23. Can I apply to multiple categories for the same facility?
   No. Each applicant may only apply for consideration of its facility, or for each facility if the applicant owns multiple facilities, under one category in program year 2023. If the facility is not awarded an allocation under the category in which the applicant applies, the facility will not be considered for an allocation in another category in 2023.

24. How do I find my facility’s latitude and longitude?
   Applicants can use their preferred mapping application to enter their facility address and then retrieve the displayed GPS Coordinates. For non-residential projects and larger projects, applicants should manually select a point where the center of the energy facility will be, and then retrieve the displayed GPS Coordinates. The coordinates must use a decimal-degrees format with at least five decimals (X.XXXXX). Note that all qualifying facilities located within the contiguous, lower 48 states will have a latitude between 24 and 50 (positive / north) and a longitude between 66 and 124 (negative / west).

25. Are allocation awards measured in alternating current (AC) or direct current (DC)?
   Section 7.03(2) of Rev. Proc. 2023-27 states that allocations will be awarded an amount of Capacity Limitation in DC that is equal to the facility’s reported nameplate capacity in AC (wind) and DC (solar).

   Yes. For the best user experience, we currently recommend using a computer to submit an application. Some mobile users may encounter an issue when trying to input a negative value when entering a facility’s latitude and longitude. If needed, contact EJBonusSupport@hq.doe.gov for support.

General Eligibility

27. To be a qualified solar or wind facility, the statute provides that a facility must have a maximum net output of less than 5 MW-AC. Do facilities with a maximum net output of 5 MW-AC qualify? (Added 11/13/23)
   No. Facilities that have a maximum net output of 5 MW (AC) or greater are not qualified solar or wind facilities.

28. My facility has a maximum net output of 5-MW-AC, but I have programmed the inverter to ensure net output is less than 5 MW-AC. Is my facility a qualified solar or wind facility? (Added 11/13/23)
No. Facilities that have a maximum net output of 5 MW (AC) or greater are not qualified solar or wind facilities. Documentation of adjustable inverter settings or similar non-hardware limitations is not sufficient to demonstrate that the requirement has been met.

29. Can an individual homeowner apply for an allocation in the Low-Income Communities Bonus Credit Program (Program) for a solar or wind facility used at their residence? *(Added 11/13/23)*
No. The Program is only available to those applicants who own qualified solar or wind facilities that would otherwise meet the requirements to claim the energy investment credit under section 48 Energy Investment Credit. Individual ownership of a solar or wind facility for use at a homeowner’s personal residence does not meet these requirements. There are other tax incentives in the Inflation Reduction Act that homeowners may be eligible for that can be found here: [https://www.whitehouse.gov/cleanenergy](https://www.whitehouse.gov/cleanenergy).

Placed-in-Service Requirements

30. **How do I submit my placed-in-service facility information?**
Log in to the Applicant Portal and navigate to your organization’s applications. All facilities that have received a Capacity Limitation will be in the “Allocation Approved” status. Search the Control Number of the application associated with the facility that has been placed in service and select the application to submit the facility’s placed-in-service information for review.

31. **If the four-year deadline for my allocation of Capacity Limitation is approaching and my facility has not been placed in service, can I request an extension?**
No. The four-year deadline from the date of receipt of an allocation of Capacity Limitation is determined by the statute, and no extensions will be permitted. Applicants should plan accordingly to meet the deadline. See IRC § 48(e)(4)(E)(i).

32. **Do I need to provide status updates during the four-year period for my facility to maintain my allocation?**
Status updates will not be required for facilities that receive an allocation of Capacity Limitation from the 2023 Program Year. Nonetheless, if you know that your project is not going forward after you have received a Capacity Limitation allocation, we encourage you to contact the Support Desk at EJBonusSupport@hq.doe.gov.

33. **Can I add energy storage technology to my facility after I receive my allocation of Capacity Limitation?** *(Added 11/13/23)*
Yes. Energy storage technology associated with a solar or wind facility is not considered when determining the eligibility of the solar or wind facility for an award of Capacity Limitation, nor is it considered in determining the amount of Capacity Limitation to award to the qualified solar or wind facility. However, please review Treasury Regulations § 1.48(e)-1(c) to determine whether your energy storage technology is installed “in connection with” your qualified solar or wind facility, and, therefore, considered eligible property under Internal Revenue Code § 48(e)(3)(B) that qualifies for an increased energy percentage.
Facility Changes

34. **What happens if the ownership of the facility changes?**
   Facility ownership changes, for purposes of this program, are not allowed prior to receiving a capacity allocation or after being placed in service. Additional details on the required steps of the ownership transfer process are forthcoming.

35. **What if the location of my facility changes?**
   Location changes are not allowed once the applicant has received an allocation of a Capacity Limitation. If your facility location has changed after receiving an allocation of a Capacity Limitation and the application is no longer eligible, please contact EJBonusSupport@hq.doe.gov.

Documentation

36. **What documents do I need to provide to apply for an allocation of Capacity Limitation?**
   Required documentation for an allocation of Capacity Limitation is dependent on the facility category, facility capacity, and whether the facility is located behind-the-meter or in front of the meter. Refer to Tables 2 and 3 in Section 7 of IRS Rev. Proc. 2023-27.

37. **Can I initially upload an unsigned contract or purchase agreement and then replace it with a signed contract or purchase agreement?**
   No. For behind-the-meter and off-grid projects, applicants are required to submit an executed contract to purchase the facility, an executed contract to lease the facility, or an executed power purchase agreement for the facility. Contracts and other required documents must be executed on or before the date of application submission.

38. **Can I provide an interconnection study or an application for an interconnection agreement to meet the interconnection documentation requirement?**
   No. For the categories and the projects that require an executed interconnection agreement, other interconnection related documents such as studies and applications do not meet the requirement. Interconnection agreements must be executed on or before the date of application submission.

39. **What if my utility doesn’t provide a signed interconnection agreement until the facility is placed in service?**
   If the facility is in a market where the interconnection agreement cannot be signed prior to construction or interconnection of the facility, a signed conditional approval letter from the jurisdictional utility and/or an affidavit stating that an interconnection agreement cannot be executed until after construction of the facility signed by an individual with authority to bind the applicant. If an interconnection agreement is not applicable to the facility (for example, due to utility ownership), this requirement is satisfied by a final written decision from a public utility commission, cooperative board, or other governing body with sufficient authority that financially authorizes the facility.

40. **If I’m in a market where the interconnection agreement cannot be signed prior to construction or interconnection of the facility, does the signed conditional approval letter from the jurisdictional utility or affidavit stating that an interconnection agreement cannot be executed**
until after construction of the facility need to identify the specific facility in the application? (Added 11/13/23)
Yes. The documentation must identify the specific facility in the application. Please refer to section 7.04(2) Table 2 of Rev. Proc. 2023-27.

41. Can the name of the installer entity on the executed customer contract or interconnection agreement be different than the name of the registered facility owner for the application? (Added 11/13/23)
Yes. The name of the applicant does not need to match the names of all entities in contracts or interconnection agreements submitted as part of the applicant’s documentation to support its application. However, to mitigate any review questions, uploading an additional document under Ad Hoc documentation that explains the relationship between the various parties in the documents can provide clarity in the review process.

42. If my signed interconnection agreement is equal to or greater than 5 megawatts (MW) (as measured in alternating current (AC)) or if my signed interconnection agreement lists a maximum capacity threshold that is 5 MW AC or greater (e.g.: “up to 5 MW-AC”) but my facility meets the less than 5-MW AC maximum net output limitation, can I still apply for an allocation of Capacity Limitation? (Added 11/13/23)
Yes. At placed in service, the final, professional engineer (PE) stamped (if required by applicable state or local law) as built design plan, Permission to Operate (PTO) letter, or other documentation from an unrelated party must list the as-built nameplate capacity of the facility. The as-built inverter nameplate capacity cannot exceed the less than 5 MW AC maximum net output limitation under section 48(e)(2)(A)(ii) or it will be disqualified.

43. What specific documents can a Tribal government submit to show that it is, in fact, a Tribal government for the purpose of qualifying for Ownership Additional Selection Criteria? (Added 11/13/23)
A variety of documents may be submitted to show that an applicant is a Tribal government. Examples include a letter, grant award, governing document (e.g. ordinance), resolution, or a Tribal government’s constitution. Any document submitted must provide the Tribe’s name and that Tribe’s name must be included on the list of federally recognized Indian tribes maintained by the Bureau of Indian Affairs.

44. For Category 4, what, if any, documentation is required from Federal, State, Tribal or utility agencies to demonstrate categorical eligibility (i.e.: household participation in a Federal, State, Tribal, or utility program with income limits at or below the qualifying income level) for participating low-income households? (Added 11/13/23)
Proof of a subscriber’s participation in a Federal, State, Tribal, or utility program, and the income limits of the program(s), is not required documentation to be submitted to the Department of Energy to apply for an allocation of Capacity Limitation, nor are such documents required to be submitted as part of the placed-in-service reporting. However, the applicant should retain documentation that substantiates proof of the low-income subscriber’s participation in a needs-based Federal, State, Tribal, or utility program with income
Proof of participation may come in a variety of formats and may be issued by the Federal, State, Tribal or utility program or a third-party administrator (e.g., DOE Solar Energy Technology Office’s forthcoming Low-Income Clean Energy Connector). Additionally, the applicant must be able to furnish proof that the Federal, State, Tribal, or utility program met the qualifying income levels of the Program at the time the subscriber was accepted.

45. How should I prepare the placed-in-service documentation to show the 20% annual bill credit savings to meet Category 4 financial benefit requirements? (Added 11/13/23)
Applicants must provide a spreadsheet demonstrating the expected financial benefit to low-income subscribers at the 20 percent bill credit discount rate. Applicants must include the following information:
- Financial benefit provided to Qualifying Household: including utility bill credits, reductions in a Qualifying Household's electricity rate, or other monetary benefits accrued by the Qualifying Household on their utility bill.
- Cost of participating in the community program for the Qualifying Household: including subscription payments for renewable energy and any other fees or charges.

The bill credit discount rate can be calculated by starting with the financial benefit provided to the Qualifying Household, subtracting all payments made by the Qualifying Household to the facility owner and any related third parties as a condition of receiving that financial benefit, then dividing that difference by the financial benefit distributed to the Qualifying Household.

Alternatively, in cases where the Qualifying Household has no or only a nominal cost of participation, applicants must include the following information in the spreadsheet:
- Financial benefit provided to Qualifying Household: including utility bill credits, reductions in a Qualifying Household's electricity rate, or other monetary benefits accrued by the Qualifying Household on their utility bill.
- Total value of electricity produced by the facility and assigned to the Qualifying Households: including any electricity services, products, and credits provided in conjunction with the electricity produced by such facility), as measured by the utility, independent system operator (ISO), or other off-taker procuring electricity (and related services, products, and credits) from the facility.

The bill credit discount rate can be calculated by starting with the financial benefit provided to the Qualifying Household divided by the total value of the electricity produced by the facility and assigned to the Qualifying Household.

In all instances, the bill credit discount rate is calculated on an annual basis. Please see examples in the IRS Final Guidance here.

46. I am submitting an application in Category 3. How should I prepare the draft Benefits Sharing Statement? (Added 11/13/23)
Treasury Regulation §1.48(e)-1(e)(6) describes the requirements for the Benefits Sharing Statement, which the applicant will be required to provide as part of its placed in service documentation requirements. Applicants are required to provide a draft of this Benefits Sharing Statement with their application that must include (a) a planned calculation of the gross
financial value of the annual energy produced by the facility, (b) a planned calculation of the net financial value of the annual energy produced by the energy property, (c) a planned calculation of the financial value required to be distributed to building occupants, and (d) a description of the planned means for distributing the required financial value to building occupants. The calculation methods are illustrated by the examples below. If the facility and Qualified Residential Property are separately owned, the draft Benefits Sharing Statement must also indicate which entity will be responsible for the distribution of benefits to the occupants. If the Final Benefits Sharing Statement provided at placed in service does not demonstrate that the financial benefits requirements are met as planned, the applicant will be disqualified.

**Example 1: Calculating the gross financial value of the annual energy produced by the facility**

- The owner of a Qualified Residential Property is submitting a Category 3 application for a 50 kW solar facility that they will also own. Using a methodology or tool, such as PV Watts, the property owner (and/or their service provider) calculates that the system will generate 58,000 kWh annually.
- The system is net metered and, per the applicable jurisdiction’s regulations, the volumetric export compensation rate for solar is equal to the Qualified Residential Property’s metered volumetric price of electricity. No sale of any attributes separate from the metered electricity rate will occur.
- The property owner (and/or their service provider) reviews the prior twelve months of the building’s utility bills and, disregarding non-volumetric costs such as fixed charges and demand (kW) charges, determines that the building’s volumetric price of electricity can be reasonably calculated as $0.11 per kWh.
- The gross financial value of the annual energy produced by the facility at the Qualified Residential Property is therefore $6,380.  
  *Calculation: 58,000 kWh x $0.11 per kWh = $6,380.*
- This calculation should be included in the draft Benefits Sharing Statement.

**Example 2: Calculating the net financial value of the annual energy produced by the facility**

- Continuing from Example 1, the facility owner who is submitting a Category 3 application must then calculate the net financial value of the annual energy produced by the facility, following the requirements under Treasury Regulations § 1.48-1(e)(5)(i) for a commonly owned facility and Qualified Residential Property.
- For purposes of this example, the useful life of the facility is 25 years.
- To pay for the construction of the solar facility, the property owner has taken out a loan which will have a total debt service (repayment of principal plus interest) of $95,000 within the life of the facility.
- The facility owner will also establish a reserve of $10,000 for maintenance costs and an expected inverter replacement during the life of the facility.
- The annual average (or levelized) cost of the facility is, for this purpose, therefore calculated to be $4,200.  
  *Calculation: ($95,000 + $10,000)/25 = $4,200.*
• This cost is subtracted from the gross financial value of the annual energy produced by the facility to calculate a net financial value of the annual energy produced by the facility of $2,180. Calculation: $6,380 - $4,200 = $2,180.
• This calculation should be included in the draft Benefits Sharing Statement.

Example 3: Calculating the financial value required to be allocated to building occupants

• Continuing from Examples 1 and 2, the facility owner who is submitting a Category 3 application must then calculate the financial value required to be allocated to building occupants that are designated as low-income occupants under the covered housing program or other affordable housing program.
• At least 50 percent of the financial value of the annual energy produced by the facility must be equitably allocated, with financial value defined as the greater of 25 percent of the gross financial value of the annual energy produced by the facility calculated in Example 1 or the net financial value of the annual energy produced by the facility calculated in Example 2.
• In this example, at least $1,090 must be allocated to building occupants annually. Calculation: ($6,380 x .25) < $2,180; $2,180 x .5 = $1,090
• This calculation should be included in the draft Benefits Sharing Statement.

Example 4: Describing the means through which the required financial value will be distributed to building occupants

• Continuing from Examples 1, 2, and 3, the facility owner who is submitting a Category 3 application must describe the means through which the required annual financial value of $1,090 will be distributed to building occupants.
• In this example, the financial value will not be distributed via utility bill savings.
• The facility owner must therefore distribute the financial value using one of the methods described in HUD guidance on the Treatment of Solar Benefits in Master-metered Building, or future/other applicable federal guidance.
• The facility owner must also comply with the guidance to ensure that tenants' utility allowances and annual income for rent calculations are not negatively impacted by the distribution of financial value.
• The facility owner plans to distribute the financial value by making energy efficiency upgrades in the building, as described in the HUD guidance.
• This plan must be described in the draft Benefits Sharing Statement.
• Because the solar facility and the Qualified Residential Property are commonly owned, the facility owner is responsible for the distribution of these benefits.

Questions by Category

47. How do I know if my facility is located within a Category 1-eligible low-income community?
The definition of a Category 1-eligible low-income community is generally based Community Survey (ACS) low-income community data for the New Markets Tax Credit (NMTC). New data was released on September 1, 2023, for 2016-2020, however the 2011–2015 ACS low-income community data may be used for a period of 1 year following the date of the release of the
updated data. The **Low-Income Community Bonus Credit Program Mapping Tool** is available for geolocation purposes but should not be relied upon to determine eligibility.

48. **If updated census tract data is released for Category 1, am I still allowed to use the previous data?** *(Added 11/13/23)*

The poverty rate for an eligible Category 1 census tract is generally based on the threshold for low-income communities set by the New Markets Tax Credit (NMTC) Program (see [IRS Final Regulations](https://www.irs.gov)). The NMTC updates its eligibility data every five years based on poverty estimates from the American Community Survey (ACS). New eligibility tables and maps for the NMTC program were released on September 1, 2023, which use underlying ACS estimates from 2016-2020. However, the previous NMTC eligibility (derived from 2011–2015 ACS estimates) may be used for a period of 1 year following the date of the release of the updated five-year NMTC dataset. Subsequently, the next NMTC update will include ACS estimates from 2021-2025, at which point applicants will have a period of 1 year following the date of the 2021-2025 NMTC release to use the 2016-2020 NMTC dataset.

49. **How do I know if my facility is located in a Persistent Poverty County (PPC) or an eligible Climate and Economic Justice Screening Tool (CEJST) census tract?**

A Persistent Poverty County is generally defined as any county where 20 percent or more of residents have experienced high rates of poverty over the past 30 years. The USDA’s Persistent Poverty County dataset can be found at [https://www.ers.usda.gov/data-products/poverty-area-measures/](https://www.ers.usda.gov/data-products/poverty-area-measures/).

For the purposes of the program, only CEJST census tracts that are designated in the “Energy” category are eligible, which is defined as (a) greater than or equal to the 90th percentile for energy burden and is greater than or equal to the 65th percentile for low income, or (b) greater than or equal to the 90th percentile for PM2.5 exposure and is greater than or equal to the 65th percentile for low income.

The **Low-Income Community Bonus Credit Program Mapping Tool** is available for PPC and CEJST geolocation purposes but should not be relied upon to determine eligibility.

50. **How do I know if my facility is in a certain geographic area?**

Solar or wind facilities covering large areas must satisfy the Nameplate Capacity Test detailed in section 1.48(e)-1(d) of the [IRS Final Regulations](https://www.irs.gov) to be considered located in or on the relevant geographic area. The test requires that 50 percent or more of the facility's nameplate capacity is in a qualifying area.

51. **Is there a map to see if I qualify for a facility on Indian Land?**

No. Per Section 7 of [IRS Rev. Proc. 2023-27](https://www.irs.gov), applicants will attest under penalty of perjury that they qualify for Category 2.

52. **What types of Tribal and Native entities are eligible for Additional Selection Criteria?** *(Added 11/13/23)*
**Qualified tax-exempt entity:** Includes an Indian Tribal government (as defined in Internal Revenue Code section 30D(g)(9)), which defines “Indian tribal government” as the “recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this subsection pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131). This definition includes a political subdivision thereof, or any agency or instrumentality of any of the foregoing. This definition encompasses a Tribally designated housing entities (TDHEs).

**Tribal Enterprises:** is an entity that (1) an Indian Tribal government (as defined in section 30D(g)(9)) owns at least a 51 percent interest in, either directly or indirectly (through a wholly owned corporation created under its Tribal laws or through a section 3 or section 17 Corporation), and (2) is subject to Tribal government rules, regulations, and or codes that regulate the operations of the entity.

**Alaska Native Corporation:** an Alaska Native corporation (as defined in section 3 of the Alaska Native Claims Settlement Act, 43 U.S.C. 1602(m)).

53. **Is a Qualified Residential Property required to maintain its participation in a covered housing program for the entirety of the 5-year tax credit recapture period?** *(Added 11/13/23)*
   Yes.

54. **For Category 4, is there flexibility for delivering financial benefits beyond having the utility apply savings as a line item on the utility-generated utility bill?** *(Added 11/13/23)*
   No. Financial benefits to eligible low-income households may only be delivered via utility bill savings. Other means such as gift cards, direct payments, or checks are not permissible. Financial benefits for Category 4 facilities must be tied to a utility bill of a qualifying household. The Treasury Department and the IRS may consider other methods of determining Category 4 financial benefits in future years.

55. **Can you clarify the required characteristics to meet the Qualified Renewable Energy Company (QREC) Ownership Criteria?** *(Added 11/13/23)*
   A QREC, for purposes of the Ownership Additional Selection Criteria, is an entity that serves low-income communities and provides pathways for the adoption of clean energy by low-income households. In addition to its general business purpose, a QREC must satisfy one of the ownership requirements described in Treasury Regulation §1.48(e)-1(h)(2)(vi)(A) through (F) and the requirements in paragraph (h)(2)(vi)(G) and satisfy the criteria under either paragraph (h)(2)(vi)(H) or (I). Refer to Treasury Regulation §1.48(e)-1(h)(2)(vi) in the IRS Final Regulations for additional information regarding these requirements.

**2023 Program Year**

56. **When will the 2023 Program Year close?**
   The 2023 Program Year will close the earlier of when all 2023 capacity has been allocated or the Program Administrator determines that closing the window is prudent to prepare for the opening of the 2024 window. Depending on volume of applications, DOE plans to accept
applications for the 2023 program year through early 2024. If there is unallocated capacity when the window closes, the Program Administrator will carry over this additional capacity to the 2024 Program Year.