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#### Qualifying Advanced Energy Project Credit (48C) **Program Introduction**

Applicants who applied for the 2023 allocation year of the 48C tax credit program will utilize the new 48C Portal at www.eco.energy.gov/48C beginning on February 29th, 2024. This is where applicants will be directed to view their allocation decisions and, in the future, apply for certification and in service notification on their applicable applications. Each individual associated with an application will need an ID.me account to access the new portal.

Applicants will also submit concept papers and applications on the new 48C Portal for future allocations.



Department of Energy Announcement:

#### Credit Overview

The Qualifying Advanced Energy Project Credit (§ 48C) program aims to strengthen U.S. industrial competitiveness and clean energy supply chains. As the nation builds a net-zero economy, the § 48C tax credit program aims to play a critical role to create high-quality jobs, reduce industrial emissions, and increase domestic production of critical clean energy products and materials. The Inflation Reduction Act provided \$10 billion in new funding under § 48C(e), with at least \$4 billion reserved for projects in certain energy communities with closed coal mines or retired coal-fired power plants, to allocate credits to projects in three categories: (1) Clean energy manufacturing and recycling, (2) greenhouse gas emission reduction, and (3) critical materials refining, processing, and recycling.



CUI//SP-TAX OMB Control Number: 1545 - 2151



rgy Project Credit 48(C) Program Detail

Updated versions of this Applicant User Guide will be published with future enhancements on the 48C Applicant Portal.





The Qualifying Advanced Energy Project Credit (48C) Program will use ID.me, a trusted technology partner of the U.S. Department of Energy (DOE), to verify the identity of all 48C program users. You'll need to verify your identity with ID.me to use the new 48C Portal. ID.me meets the federal government's most rigorous technical and policy controls for privacy and information security.

#### **ID.me Registration Tips:**

- Your ID.me account is your digital identity. You can only have one identity, so you can only have one ID.me account.
- Your ID.me account is portable and moves with you across the internet. You may have already created an ID.me account at another government agency or private organization. Log in with that same email and password for 48C.
- If you have an ID.me account, make sure you add the email address you used for your 48C application to your ID.me account. Once it is added, make it the primary email address on your account.
- 4. If you do not have an ID.me account, you will be able to create one on February 29, 2024, or the first time you attempt to access the new 48C Portal after February 29, 2024. When you create your ID.me account, make sure you use the email address you used for your 48C application.

# Create an ID.me account If you already have an ID.me account, do not create a new one. Sign in to your existing account. \* Indicates a required field Email \* Enter your personal email address Password \* Enter password Confirm Password \* Reenter password Remember me For your security, select only on your devices. I accept the ID.me Terms of Service and Privacy. Policy.\* Create account





#### **ID.me Log In Instructions:**

- 1. Go to the ID.me sign in page.
- 2. Enter your email address and password.
- 3. Select Sign in.
- 4. If you're prompted to complete multi-factor authentication\*, you'll need to approve your sign in. Otherwise, you can skip this step.

\*Multi-factor authentication will require Applicants to verify their identity through a mobile device. ID content can also be uploaded from the mobile device.

#### **Additional Information:**

For additional information on ID.me, visit Department of Energy and ID.me, contact ID.me support, or check out ID.me's support resources at help.id.me, including:

- 1. Who is ID.me?
- 2. How ID.me protects my information
- 3. Why should I trust ID.me?
- 4. How ID.me uses your data

# New to ID.me? Create an ID.me account Email Enter your email address Password Enter password Proyour security, select only on your devices. Sign in Forgot password



#### **Privacy Notices and Security Information**

The 48C Portal contains several disclosures and notices related to privacy and security of the information captured in the Applicant Portal.

#### **Protecting Your Privacy**

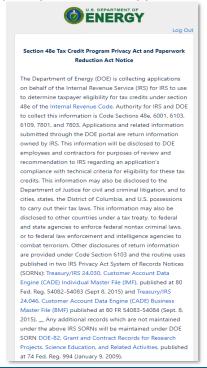
Prior to logging in to the Applicant Portal you are provided general information related to how DOE will protect your privacy in accordance with the IRS's federal tax information (FTI) protection standards under Internal Revenue Service Code Section 6103 and other federal laws and regulations. For more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

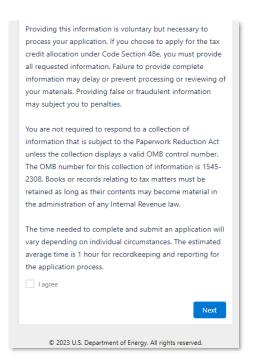
#### Protecting your Privacy

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 <a href="https://www.energy.gov/privacy">www.energy.gov/privacy</a>; 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 48C Tax Credit Program Privacy Act and Paperwork Reduction Act Notice. You must acknowledge the Privacy Notice to submit Applications and Concept Papers via the Applicant Portal.





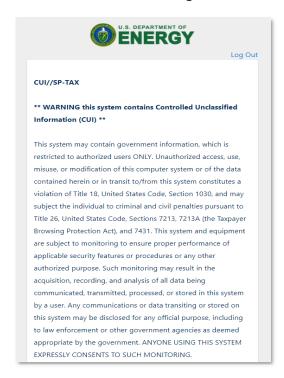


#### **Privacy Notices and Security Information**

#### **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.



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.

#### **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.





#### **Entering the Portal**

Once you are logged into the Applicant Portal via ID.me, 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 to view information regarding the 3 project categories for the 48C Portal, Application deadline and statuses
- Select My Applications to view and manage existing Applications
- Select My Organizations to view and manage organizations associated with your application.
- Select *Notifications* to view and manage notifications, including requests for additional information from the review team and other official communications.
- Select Help Center to access additional help resources and to view help desk contact information



Review the *Credit Overview* section for information on the Qualified Advanced Project Credit (48C) Program. Applicant Portal or program announcements will be posted here.

The Qualifying Advanced Energy Project Credit (§ 48C) program aims to strengthen U.S. industrial competitiveness and clean energy supply chains. As the nation builds a net-zero economy, the § 48C tax credit program aims to play a critical role to create high-quality jobs, reduce industrial emissions, and increase domestic production of critical clean energy products and materials. The Inflation Reduction Act provided \$10 billion in new funding under § 48C(e), with at least \$4 billion reserved for projects in certain energy communities with closed coal mines or retired coal-fired power plants, to allocate credits to projects in three categories: (1) Clean energy manufacturing and recycling, (2) greenhouse gas emission reduction, and (3) critical materials refining, processing, and recycling.



#### **Notifications**

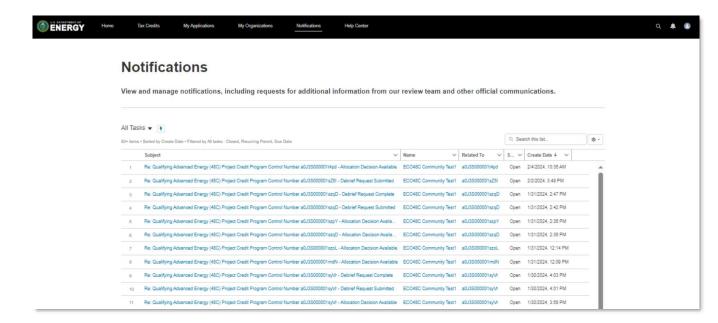
Select *Notifications* on the navigation bar to view and manage notifications, including requests for additional information from our application review team and other official communications such as official allocation award letters.

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.

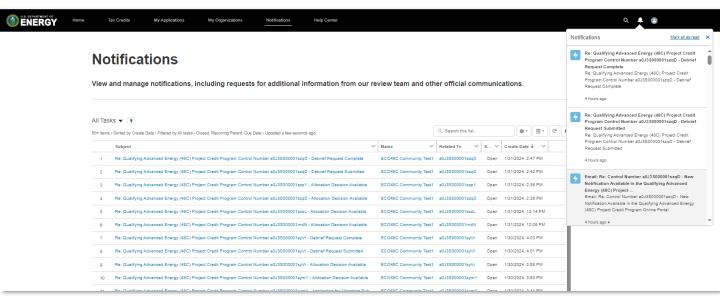
Use the Search this list... feature to locate a specific notification by Subject, Control Number, or Status.





#### **Notifications**

An alternate path for an applicant to use to reach their notifications would be to select the bell icon on the top right of the page. By selecting this, the applicant's notifications/tasks will display with the most recent notification appearing first.

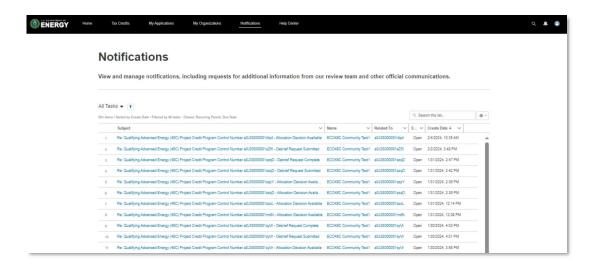


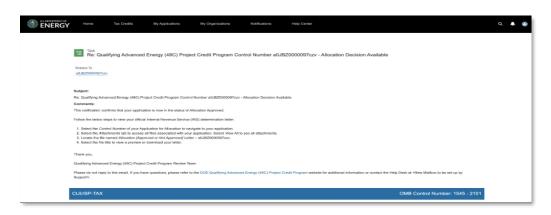


#### **How to View the Application Decision**

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

- 1. Select Notifications tab
- Search the list of tasks. If you have a new decision, the subject of the task should contain "Allocation decision available". Select the task to view additional details for the respective task.
- 3. After selecting a task, the applicant will see the *Subject* and *Comments* related to the task
- 4. Select the Related to link to open the application



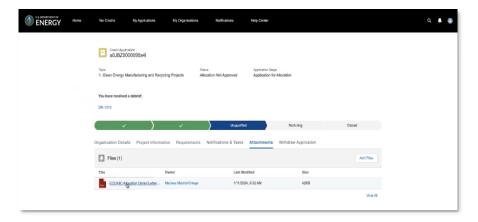


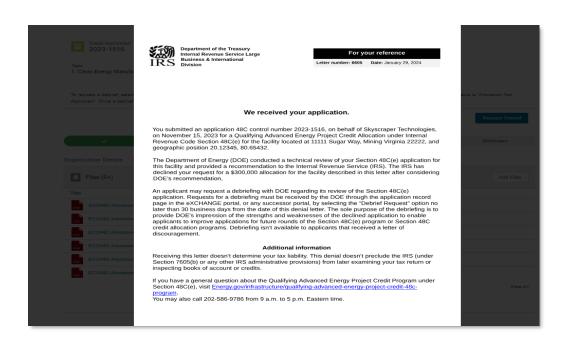


#### How to view the Application Decision

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

- 1. Select the Attachments tab to view the files associated with the application
- 2. Select a file in the *Attachments* tab to view or download the pdf of the official Allocation Decision Letter issued by the IRS



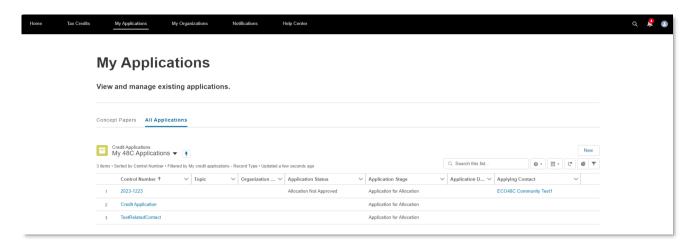


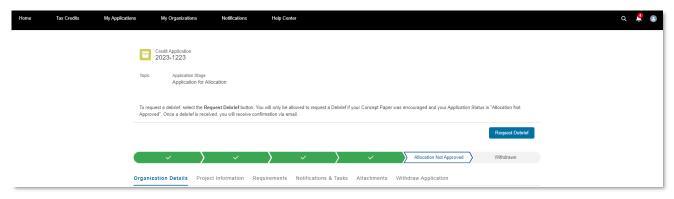


#### How to request a Debrief from DOE

If you have submitted an application that has not been approved for an allocation, you can request a debrief from the Department of Energy. *Applicants can only request a debrief if their application is 'Allocation Not Approved'. The request must be submitted 30 days within the IRS decision letter being issued.* 

- 1. Select the My Applications tab
- 2. In My Applications, select the All Applications tab
- 3. Select the Control number corresponding to the applicable "Allocation Not Approved" Application
- 4. After selecting the correct application, the applicant will see the option to request a debrief below the "Topic" on the application record page

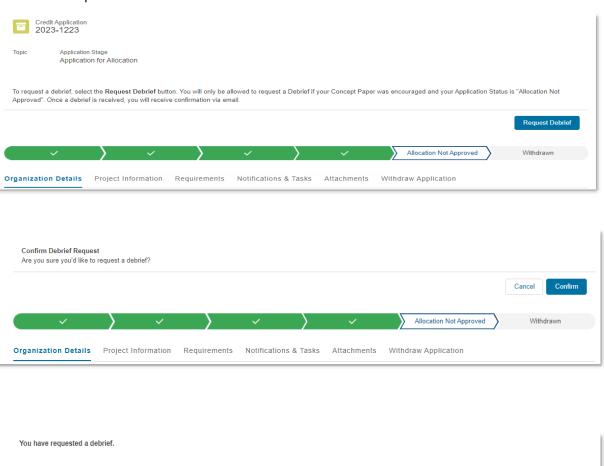






#### How to request a Debrief from DOE

- 1. Select the blue Request Debrief button above the status chevrons on the right
- 2. Select the blue Confirm button to send a Debrief Request to DOE
- 3. Once confirmed, the applicant will receive a message stating "You have requested a debrief."





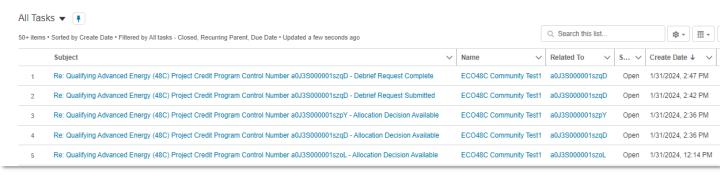
#### How to view your Debrief letter

If you submitted a debrief request, you will receive a debrief letter from DOE when the debrief is confirmed. Once the letter is posted on the Applicant Portal, you will receive a notification with "Debrief Request Complete" in the subject.

- 1. Select the Notifications tab, or the Notifications bell.
- 2. Select the notification containing "Debrief Request Complete" in the Subject.
- 3. After selecting the correct notification, select the task under "Related To"

#### **Notifications**

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





ask

Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szqD - Debrief Request Complete

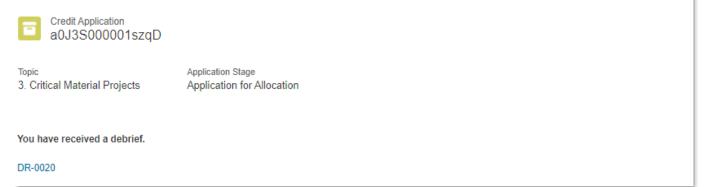
Related To

a0J3S000001szqD



#### How to view your Debrief letter

- 1. Under the middle of the page, you should see the message "You have received a debrief." along with a link that is associated with a Debrief Request control number. Select the respective control number (DR-XXXX).
- 2. The "Files" tab will appear, with a Debrief Letter available as an attachment. Select the document labeled "Debrief Letter"



# Debrief Request View information related to your debrief request below. ☐ Files (1) ☐ Debrief Letter Jan 31, 2024 • 40KB • pdf CUII/SP-TAX OMB Control Number: 1545 - 2151



# Help Center - View Help Desk Resources including FAQs, Articles 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 How to View Your Application Status and Decisions, and How to Withdraw an Application. Additional help articles will continue to be added to the Applicant Portal.

For additional programmatic information on the Qualified Advanced Energy Project Credit (48C) Program, visit the **DOE 48C Program Homepage**. For technical support use the **Contact Us** feature and our team will be able to assist you.

