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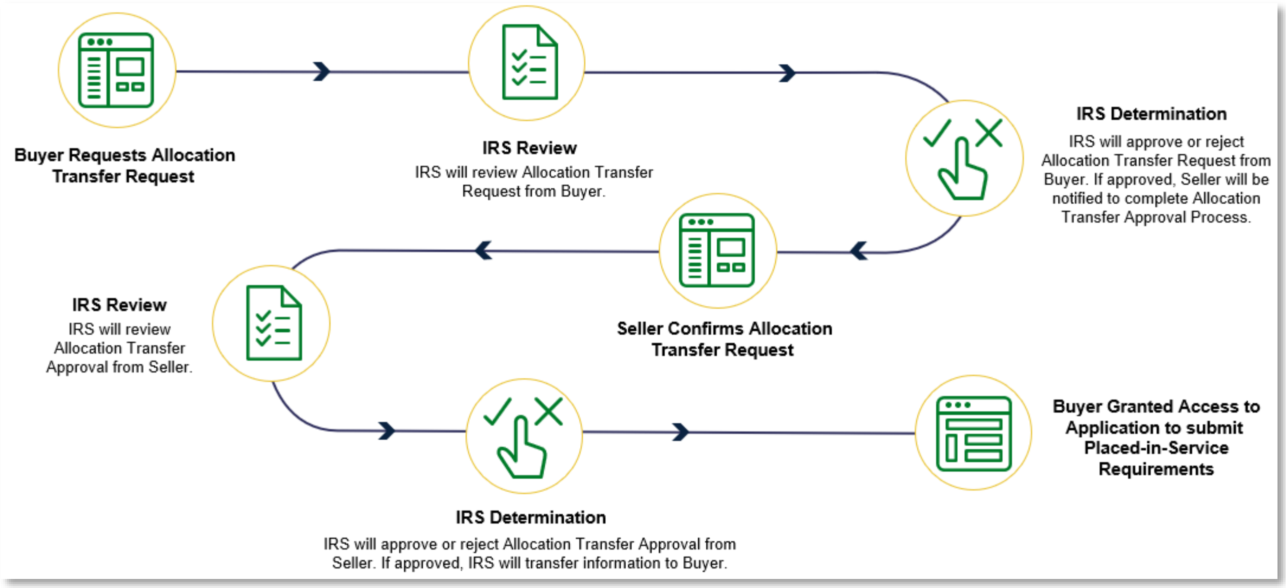
Overview

As provided in section 13 of Revenue Procedure 2023-27 and Revenue Procedure 2024-19, this document provides the procedures for taxpayers to transfer an allocation of environmental justice solar and wind capacity limitation (Capacity Limitation) when there is a sale or transfer of an underlying facility. For purposes of the Low-Income Communities Bonus Credit Program (Program), taxpayers may only request an allocation transfer (Allocation Transfer Request) when there is (1) a sale or transfer of a facility from one taxpayer to another taxpayer, and (2) the original owner has already applied for and been awarded an allocation of Capacity Limitation for the applicable facility or facilities. This process is not available if the original owner and taxpayer has already placed the facility in service, before selling or transferring the facility.

Overview (Cont.)

The Allocation Transfer Request is made through the Applicant Portal (Portal). Throughout this document and the Portal, the original owner/taxpayer will be referred to as the "Seller." The successor taxpayer that currently owns the facility will be referred to as the "Buyer." If a facility was transferred to another taxpayer without a true sale, the terms Buyer and Seller will still be applied to the transaction for purposes of this transfer process and the Portal. If you/your organization were the transferor of a facility/or facilities, you/your organization are/is the Seller. If you/your organization were the transferee that now owns the facility, you/your organization are/is the Buyer. Please also note, the allocation of Capacity Limitation will be associated with the Seller name and taxpayer identification number until completion of an Allocation Transfer Request.

Note: This document contains terminology used in the Applicant Portal as of the initial Allocation Transfer Request functionality release. This functionality was first released in April 2024 to provide users the ability to submit Allocation Transfer Requests as promptly as possible. Functionality enhancements are forthcoming, and terminology may change. Please be advised that within the portal, the term "Seller" corresponds to the current awardee, whereas "Buyer" designates the successor awardee. This terminology does not imply traditional buying and selling transactions. Rather, it signifies the transfer of allocation awards within the program. **The Applicant Portal and this Guide will be revised as terminology and other updates are made.**



Overview Illustration of Allocation Transfer Request Process

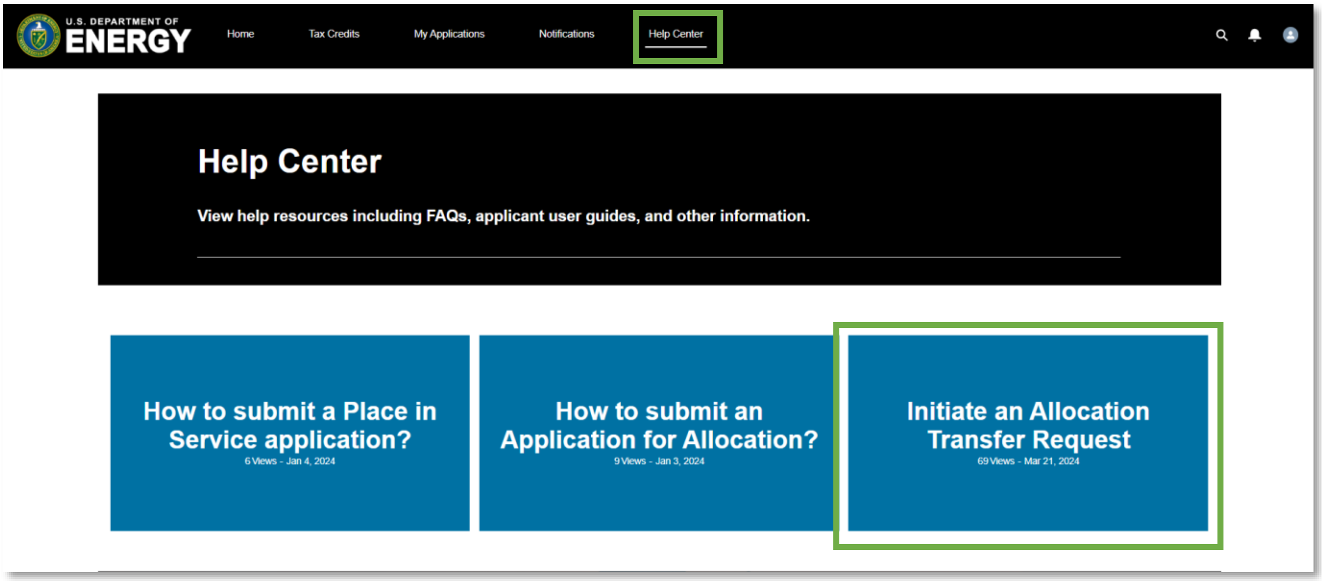
Buyer – Initiating Allocation Transfer Request

Please note that if a taxpayer received an allocation for their facility, based, in part, on meeting the ownership criteria, and sold or transferred the facility, that taxpayer should refer to § 1.48(e)-1(m)(5) of the Treasury Regulations to determine if a disqualification event has occurred.

Help Center Allocation Transfer Request Page

The Buyer must initiate and submit the Allocation Transfer Request. However, before a Buyer can initiate an Allocation Transfer Request, that Buyer must be registered as an applicant in the Portal. To register, please refer to the Applicant User Guide on the DOE Program landing page for registration instructions. If a Buyer is already registered in the Portal because the Buyer has previously submitted an application for another facility, that Buyer does not need to re-register.

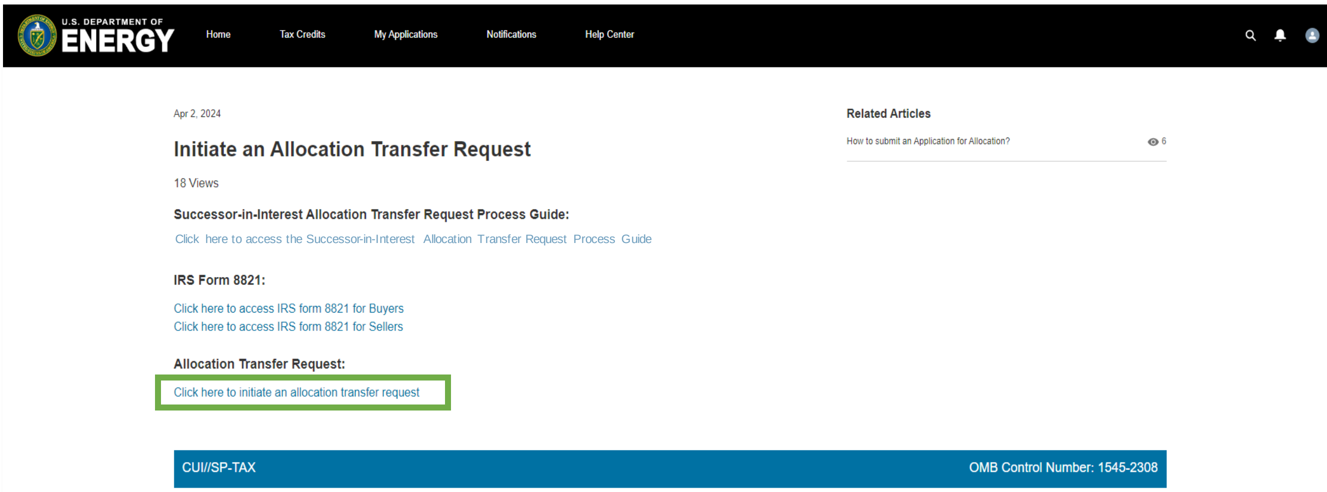
The first step to initiate an Allocation Transfer Request is for the Buyer to login to the Portal and navigate to the Help Center, which can be found on the navigation bar at the top of the Portal. The Buyer will then select Initiate Allocation Transfer Request (right-most, blue box in the screenshot below).



Help Center

Selecting this box will lead the Buyer to the Application Transfer Request Page.

Buyer – Submit Allocation Transfer Request



Help Center Allocation Transfer Request Page

This page contains the link to the Portal feature to perform the Allocation Transfer Request. Buyers should ensure that they have gathered all the information necessary to complete the request before initiating a request. The information needed to complete an Allocation Transfer Request is discussed further in the next section.

Buyers and Sellers will also be required to submit a valid IRS Form 8821, *Tax Information Authorization*, as part of the transfer request. There is a Seller Form 8821 and a Buyer Form 8821 linked on the Help Center Allocation Transfer Request page. The Buyer should fill out the 8821 for Buyers using the Buyer's taxpayer name, Taxpayer Identification Number (TIN) (Employer Identification Number or Social Security Number), and address. Please download the applicable Form 8821 only from this Help Center page, as the Line 3, Tax Information, authorizations have been pre-filled specifically for use in this Program and for the Allocation Transfer Request process.

The Buyer completes the Buyer Form 8821 using the Buyer's taxpayer name and address in Line 1 and the Seller's name and address in Line 2. The Seller completes the Seller Form 8821 using the Seller's taxpayer name and address in Line 1 and the Buyer's name and address in Line 2. Please see the Form 8821 instructions on irs.gov for assistance with validly completing the Form 8821.

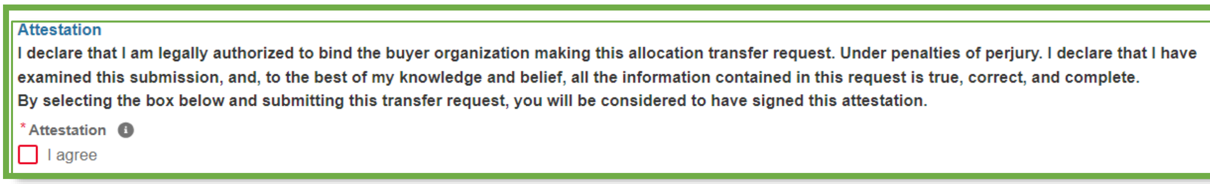
Submit Allocation Transfer Request

When a Buyer selects "Click here to initiate an allocation transfer request" (as shown in the Help Center page screenshot above), the Buyer will be taken to the Allocation Transfer Request feature in the Portal.

Buyer – Submit Allocation Transfer Request

Attestation

The first item the Buyer will see as part of the transfer request is an attestation:

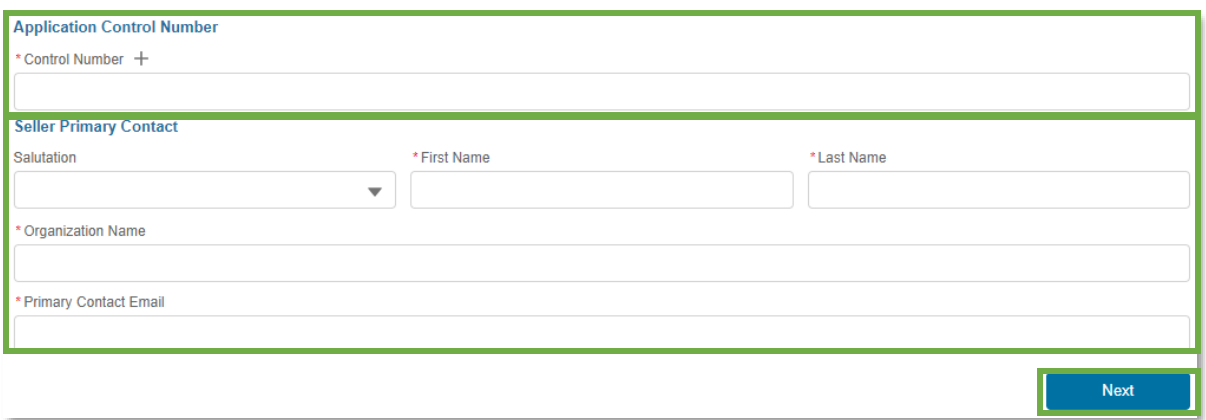


Buyer Attestation

The individual who registered in the Portal as the Organization/Applicant (which is the Buyer in this scenario) must have authority to sign (select "I agree") this attestation. The "I agree" checkbox must be selected for the Buyer to proceed. Hovering over the icon, while in the Portal, will provide relevant help text regarding individuals authorized to sign this attestation.

Control Number(s) and Seller Information

After "signing" the attestation, the Buyer must provide the Control Number(s) and Seller Information associated with the allocation that the Buyer is seeking to be transferred.



Page where Buyer must provide Control Number(s) and Seller Information

Each allocation of Capacity Limitation and associated facility has a unique 9-digit Control Number. Buyers must provide the exact Control Number(s) associated with the allocation for the facility or facilities the Buyer owns. The Buyer must obtain the Control Number(s) from the Seller. Select the green plus icon (+) to add multiple Control Numbers.

Buyers also must obtain from the Seller and provide: Seller Primary Contact First Name, Seller Primary Contact Last Name, Seller Organization Name, and Seller Primary Contact Email. All *Transfer Request Details* entered must match exactly what was entered by the Primary Contact who submitted for the Organization the application for allocation which resulted in an allocation associated with the Control Number(s) listed in the Allocation Transfer Request.

Buyer – Submit Allocation Transfer Request

Important: Buyers may submit multiple Control Numbers to request transfers of allocations associated with multiple facilities. However, the Control Numbers must be for allocations awarded to the same taxpayer organization and with the same Seller primary contact information. If there are two or more primary contacts associated with one Seller Organization, then the Buyer must submit a separate transfer request for the allocation requests for Control Numbers assigned to each Seller Organization Primary Contact. If all Control Numbers in an Allocation Transfer request are not associated with a particular application, Organization, and Primary Contact then the request will be denied.

Moreover, Buyers cannot submit a single Allocation Transfer Request for Control Numbers associated with different Organizations. If a Buyer submits an Allocation Transfer Request that contains Control Numbers associated with different organizations, then the request will be denied.

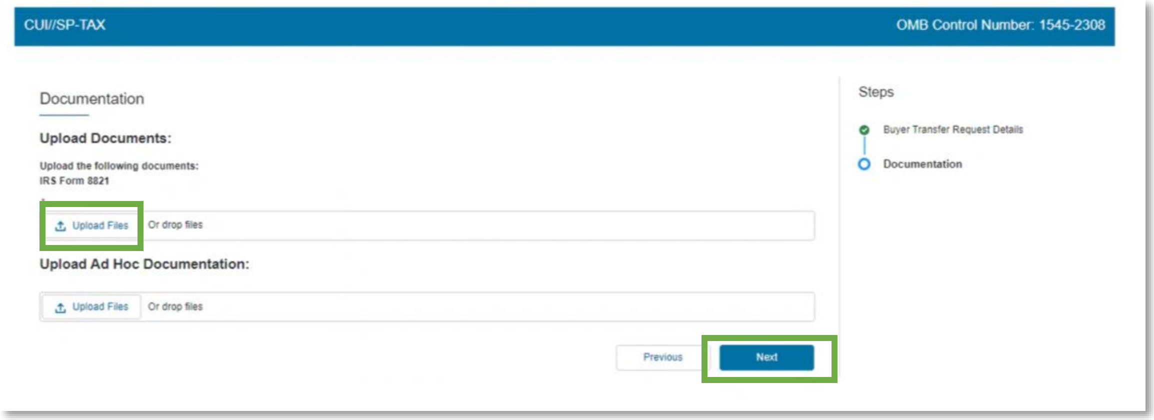
After all required information has been entered, select Next to continue to *Transfer Request Documentation.*

Transfer Request Documentation

Complete the *Transfer Request Documentation* section by uploading the required IRS Form 8821 for initiating an allocation transfer request. Buyers must use the Buyer Form 8821, which is linked in the *Help Center*. Please see the previous section "Help Center Allocation Transfer Request Page" for more information on the Form 8821.

Select the *Upload Files* button to upload the completed Form 8821.

Please ensure documentation files include the document type in the file name (e.g., BuyerOrganizationName_Signed Buyer 8821.pdf). Allowable document types and file size restrictions can be found **here**.



Page where Buyer must upload Transfer Request Documentation

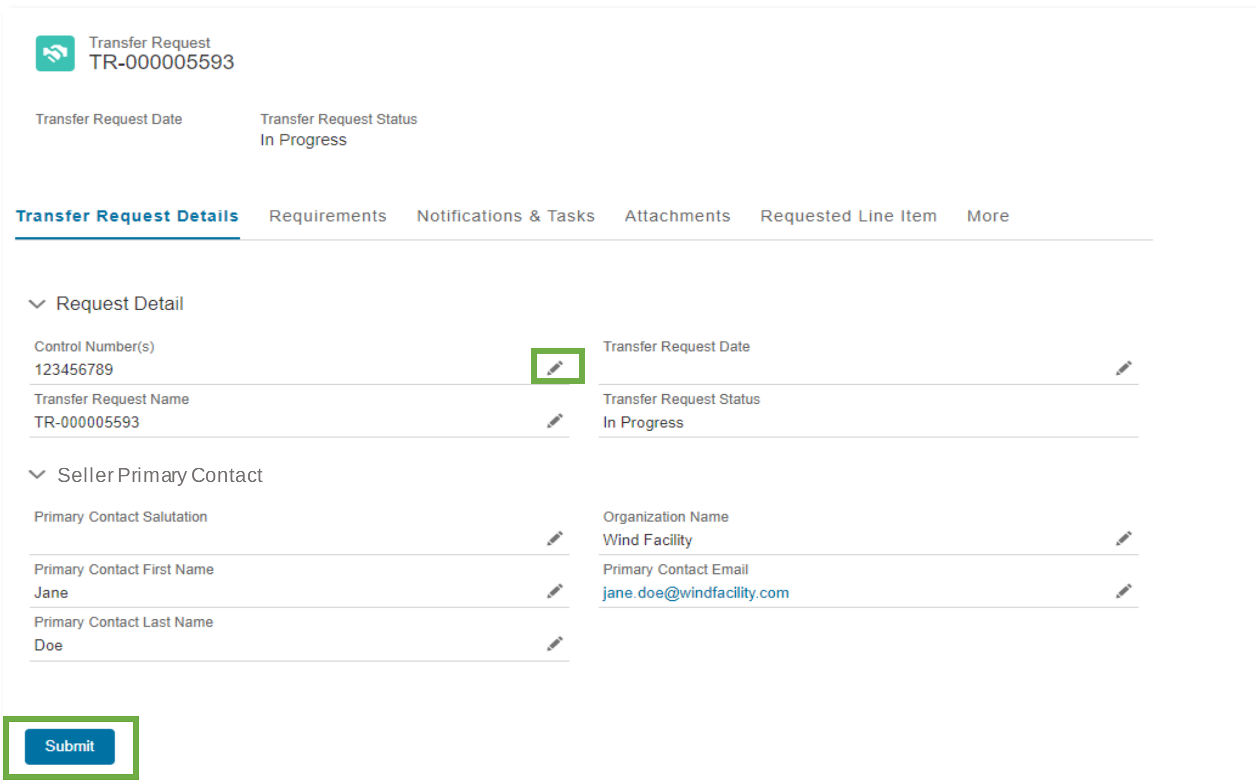
Buyer – Submit Allocation Transfer Request

Once all required documentation has been uploaded, select *Next* to proceed. Select *Previous* to return to the *Transfer Request Details* page.

Transfer Request Details

Review the Allocation Transfer Request details for accuracy prior to submission. The application review screen shows the Control Number(s), Transfer Request Date, and Status.

Select the pencil icon ( ) to edit any information, if necessary. Buyer Primary Contact Details will be prepopulated based on information provided at registration by the Organization Primary Contact.



Page where Buyer must review Transfer Request Details and submit the Buyer Allocation Transfer Request

After reviewing the details, select *Submit* to submit the Buyer Allocation Transfer Request for review. Once the transfer request is submitted, the IRS will review the request.

Buyer – Submit Allocation Transfer Request

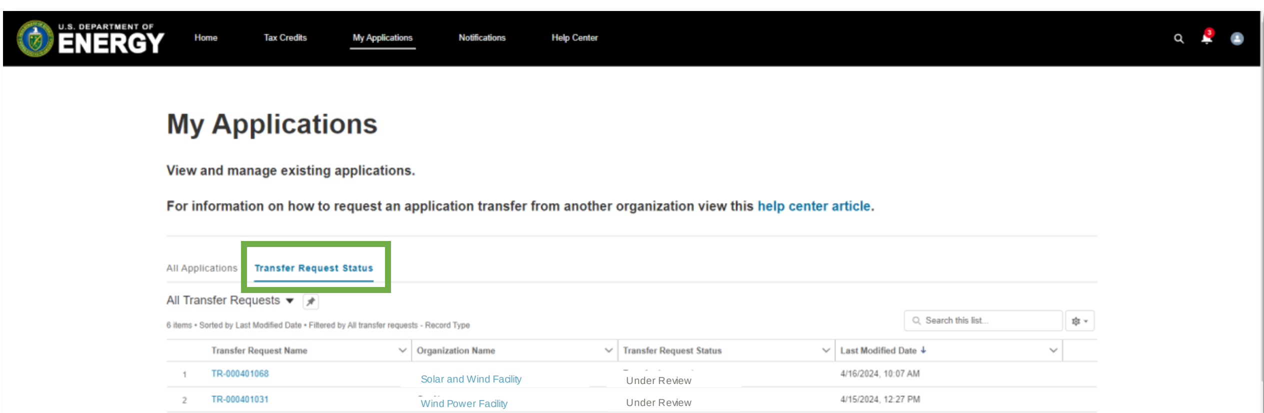
If the information provided is incorrect, incomplete, or contains nonexistent Control Numbers, or if the Control Numbers provided don't match to the Seller Organization and Seller Primary Contact provided named in the request, the IRS will deny the request.

Additionally, if the IRS determines that the Form 8821 provided with the request is invalid, the IRS will deny the request. Otherwise, the IRS will forward the Allocation Transfer Request to the Seller Organization for the Seller's review and confirmation.

Note: Buyer Information including Organization name, Primary Contact name, and Primary Contact email will be provided to the Seller as part of the Transfer Request. This information is necessary for the Seller to know who is making the request and to ensure it is the Buyer to whom the Seller sold or transferred the facility/facilities.

View and Manage Allocation Transfer Request(s)

To view the allocation transfer request, navigate to the *My Applications* page and select the *Transfer Request Status* tab.



Page where Buyer can view Allocation Transfer Request(s)

Filter as needed to locate your recently submitted request. Each submitted Allocation Transfer Request will be assigned a tracking number. You can search for a particular Allocation Transfer Request by Transfer Request Number or through sorting by Transfer Request Date.

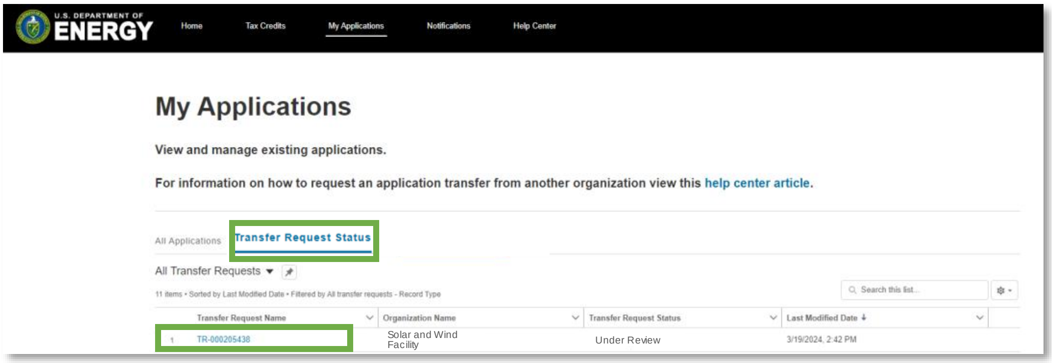
The status of the request is listed under the *Transfer Request Status* column. You will receive periodic notifications in the Portal regarding the status of your transfer request. Click **here** for more information on receiving and viewing notifications.

Note: Within each Allocation Transfer Request, Buyers and Sellers can navigate to the *Requested Line Items* tab to review a list of all control numbers included on the request.

Seller – Allocation Transfer Approval

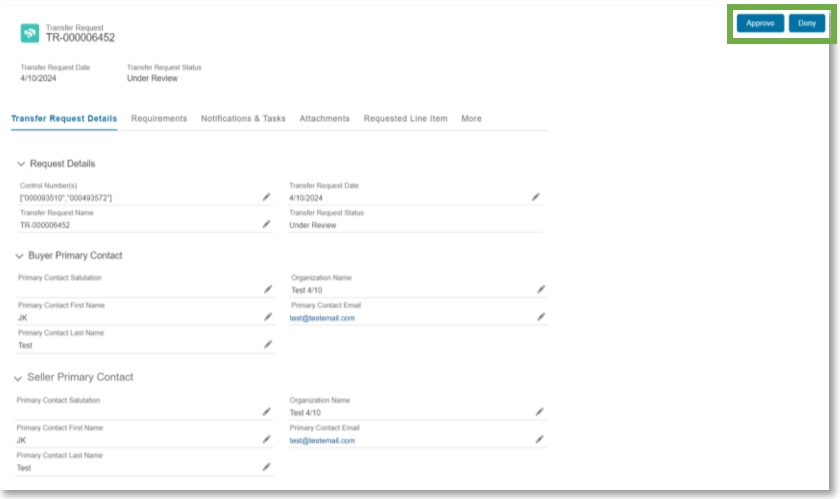
Review Allocation Transfer Approval

Once the Buyer submits the Allocation Transfer Request and IRS approves the initial request from the Buyer, the request is sent to the Seller for review. The Seller will receive a notification to review the request. The notification will provide detailed instructions on the steps the Seller should take to review the transfer request. To navigate to the request, *select My Applications → Transfer Request Status → Transfer Request Number* to open and view the Allocation Transfer Request.



Page where Seller can view an Allocation Transfer Request

The Seller should review the transfer request details, including Buyer Contact Information, Buyer Organization Information, and, most importantly, the Control Number(s) contained in the request to ensure all information is accurate. You will have the option to approve or deny the request. Select *Approve or Deny* in the upper right-hand corner. Please note that you must accept or deny the entire request, including all Control Numbers listed in the request. If you believe any information submitted by the Buyer is inaccurate, you should deny the request, particularly if there are incorrect Control Numbers included in the request.



Page where Seller must review Transfer Request Details and Approve/Deny the Allocation Transfer Request

Important: Sellers must review and respond to an Allocation Transfer Request within 12 business days. If you fail to respond within this timeframe, the transfer request will be withdrawn.

Seller – Allocation Transfer Approval

Transfer Request Documentation

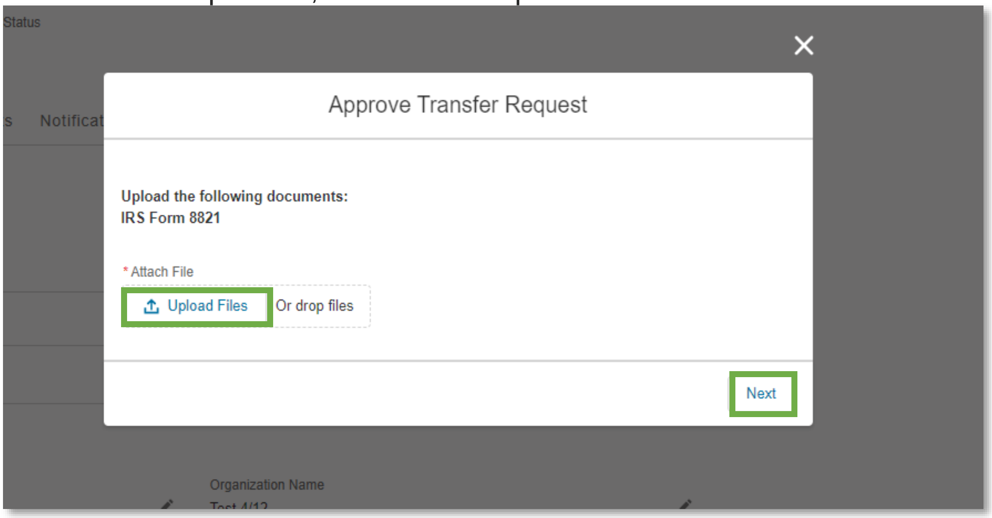
If the Seller accepts Allocation Transfer Request, they must complete the *Transfer Request Documentation* section by uploading the IRS Form 8821, *Tax Information Authorization*. Please see the previous section "Help Center Allocation Transfer Request Page", described earlier in this document, for a link to the Form 8821.

There are two versions of the IRS Form 8821 linked on the Help Center Page - one for Buyers and one for Sellers. Select the Seller Form 8821 and complete the form. The Seller should fill out the 8821 for Sellers using the Seller's taxpayer name, TIN, and address. Please download the applicable Form 8821 only from the Help Center page, as the Line 3, Tax Information, authorizations have been pre-filled specifically for use in this Program and for this Allocation Transfer Request process.

The Buyer completes the Buyer Form 8821 using the Buyer's taxpayer name and address in Line 1 and the Seller's name and address in Line 2. The Seller completes the Seller Form 8821 using the Seller's taxpayer name and address in Line 1 and the Buyer's name and address in Line 2. Please see the Form 8821 instructions on irs.gov for assistance with validly completing the entire Form 8821.

Once the Form 8821 is validly completed (according to Form 8821 instructions), select the *Upload Files* button to upload any documentation. Please ensure the documentation files include the document type in the file name (e.g., SellerOrganizationName_Signed Seller 8821.pdf). Allowable document types and file size restrictions can be found **here**.

Once the Form 8821 is uploaded, select *Next* to proceed.

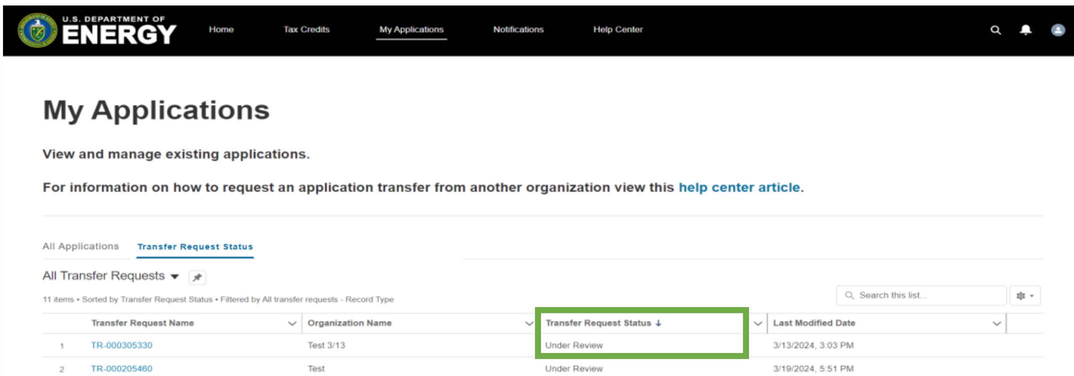


Page where Seller must upload Transfer Request Documentation

Seller – Allocation Transfer Approval

Allocation Transfer Approval Status

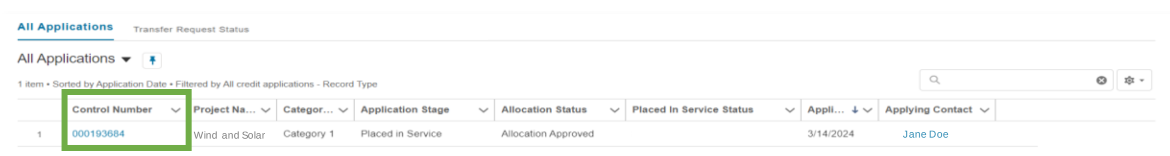
The Seller will also be able to view the status of a Seller approved Allocation Transfer Request under *My Applications*.



Page where Seller can view Allocation Transfer Request(s)

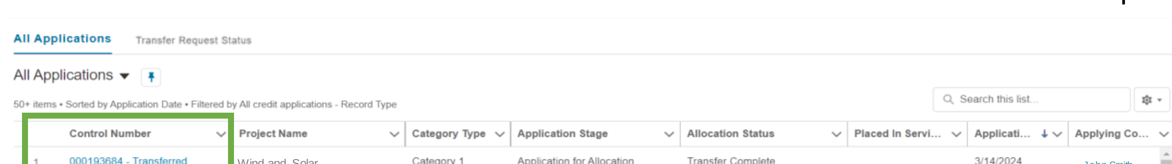
Once an Allocation Transfer Request is approved by the Seller, the IRS will review the Seller Form 8821 to ensure a valid Form 8821 has been submitted. An Allocation Transfer Request Approved notice will be sent to the Buyer and Seller, and the Control Number(s) will be available for the Buyer to view under *All Applications.* The Buyer will then be able to submit Placed in Service information within the Portal, after the date that the Buyer places the facility in service.

Information from the Seller's application that the Buyer needs in order to submit Placed in Service information will be made available to the Buyer. The *Application for Allocation* tab will include this information.



Location where Seller can view Control Number(s)

The Seller's account will retain a copy of the Seller's application and allocation records with a "-transferred" suffix added to the allocation Control Number with a status of "Transfer Complete".



Location where Seller can view Control Number(s) with a status of "Transfer Complete"

Buyer & Seller – Emails and Notifications

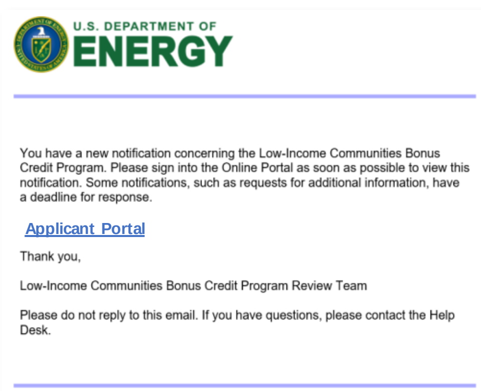
Notifications for Allocation Transfer Request

If you receive any communications from the IRS review team, you will receive an email alerting you that you have a new notification in your Portal.

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

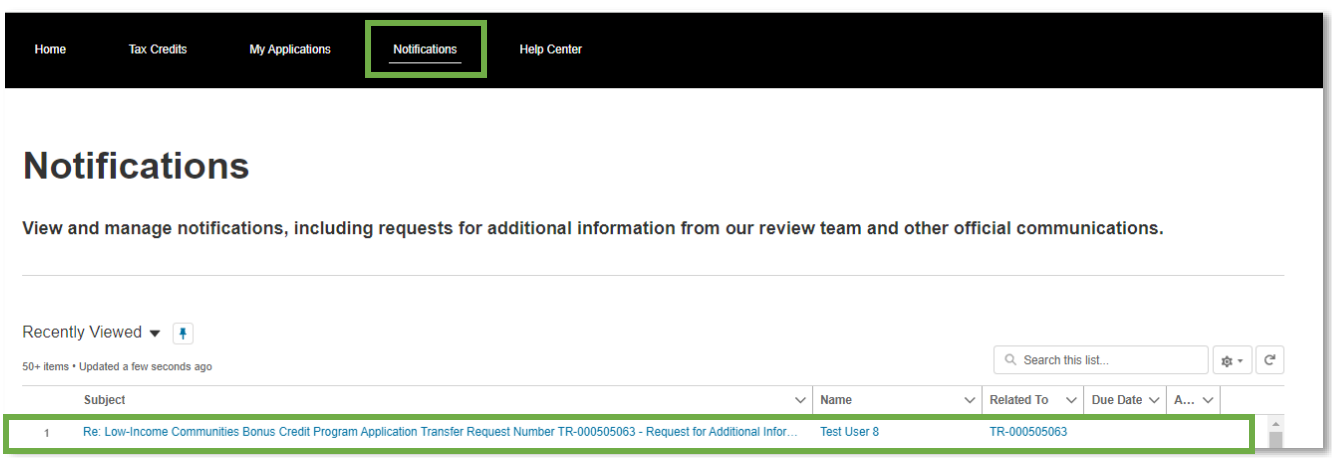
If you have a notification, you will receive an email from EJBonus-NoReply@hq.doe.gov. You must then log into your Portal to securely view your notification.

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



Example email of Notification in Portal

Navigate to the *Notifications* tab in your Portal to view your notification.



Page where Buyer and Seller can view Notifications

Buyer & Seller – Emails and Notifications

Allocation Request Transfer Emails and Notifications

The Buyer or Seller may receive notifications throughout the application process for the following reasons:

- Allocation Transfer Request Submitted (Buyer Only)
- Allocation Transfer Request Under Review (Buyer Only)
- Allocation Transfer Request Pending Seller Review (Seller Only)
- Allocation Transfer Request Seller Review Submitted (Seller Only)
- Allocation Transfer Request Approved (Buyer and Seller)
- Allocation Transfer Request Not Approved (Buyer Only)
- Allocation Transfer Request Withdrawn for Administrative Reasons (Buyer Only)
- Allocation Transfer Request Not Processible (Buyer or Seller)

All notifications can be viewed on the *Notifications* page or under the *Notifications & Task* tab of an individual allocation transfer request. For more information on how to view notifications, please see the Applicant User Guide on the DOE landing page.

Post Allocation Transfer Request and Placed in Service Reporting

Once an Allocation Transfer Request is approved by both the Seller and the IRS (process for Seller approval detailed in following section), the Control Number(s) and the application details associated with the facility that the Buyer needs in order to submit Placed in Service information will be transferred to the Buyer. This information will be available for the Buyer to view under *All Applications* and the *Application for Allocation* tab. The *Organization Information* will be populated with the Buyer's details.

The Buyer must be the taxpayer which places the facility in service and completes the Placed in Service reporting in the Portal.

For information on how to complete Placed in Service Requirements in the Portal, please see the Applicant User Guide on the DOE landing page.

For more information, in general, on placing a facility in service under Internal Revenue Code Section 48, and the requirements for this Program, see the Treasury Regulations beginning at § 1.48(e)-1(k), and section 10 of the 2023 Program Year Revenue Procedure 2023-27 or the 2024 Program Year Revenue Procedure 2024-19 (as applicable).