

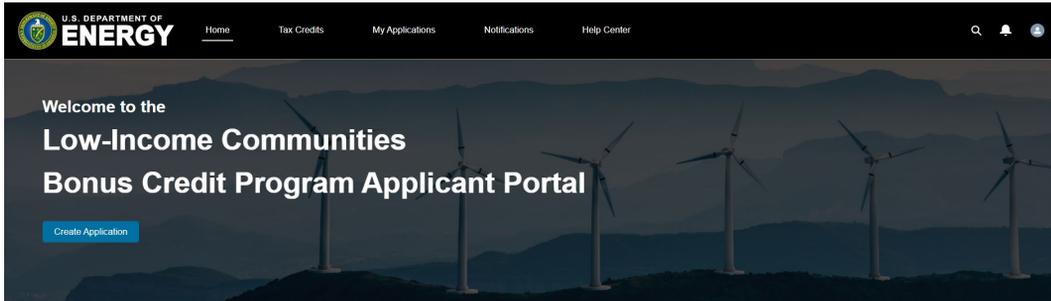


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## Low-Income Communities Bonus Credit Program Applicant Portal Introduction



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

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

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

The portal is built as a two-step process:

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

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

Applications submitted within the first 30 days will be treated as submitted on the same date and at the same time, and on a rolling basis thereafter.

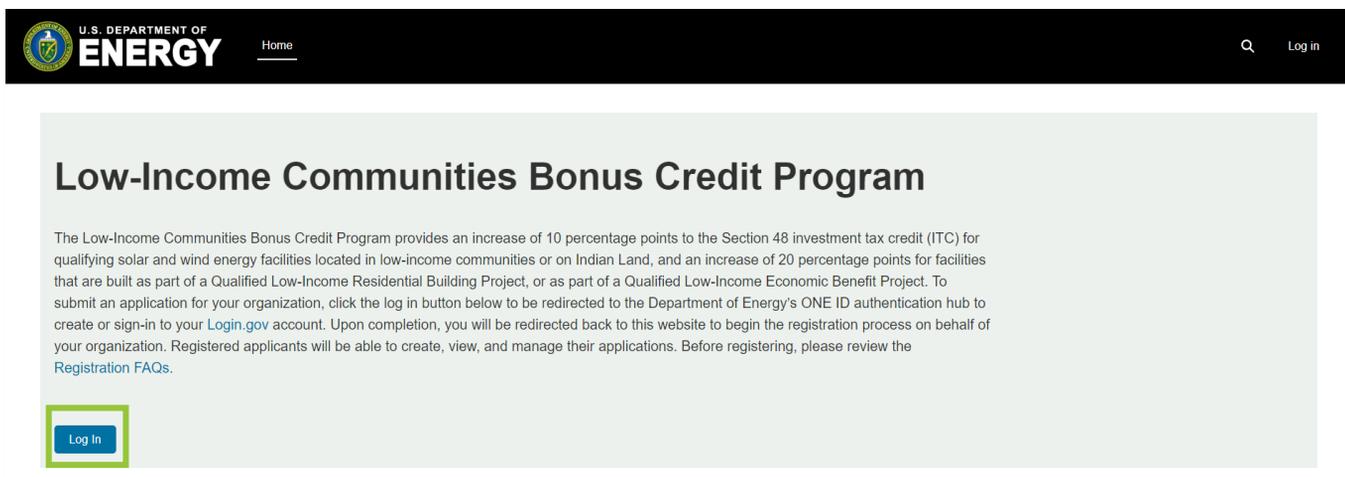


## Login.gov Account

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

### Create Your Account

Navigate to the Low-Income Communities Bonus Credit Program [Applicant Portal homepage](#) 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*.

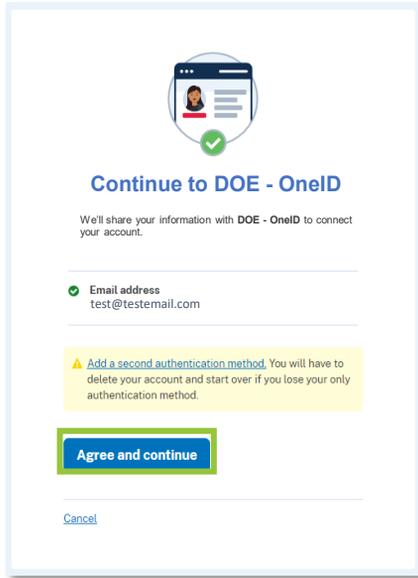
Complete your dual-factor authentication setup by selecting your preferred authentication method (e.g., text message, phone call), then select *Continue*.



# Login.gov Account

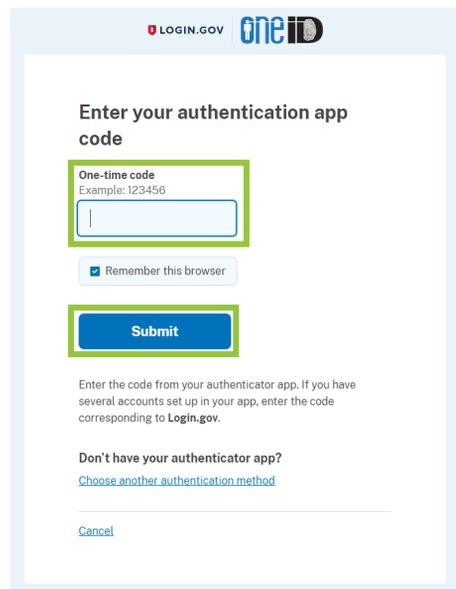
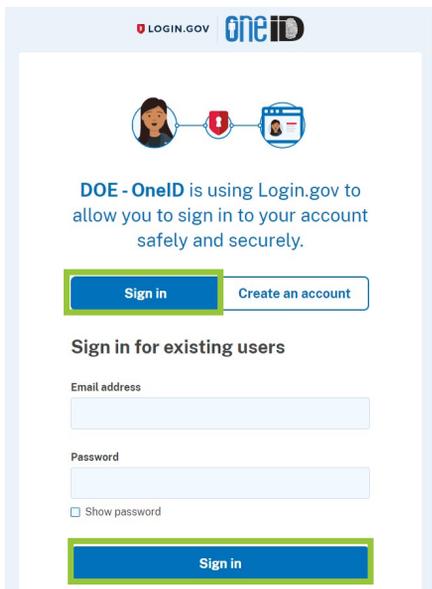
## Create Your Account (cont'd)

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*.





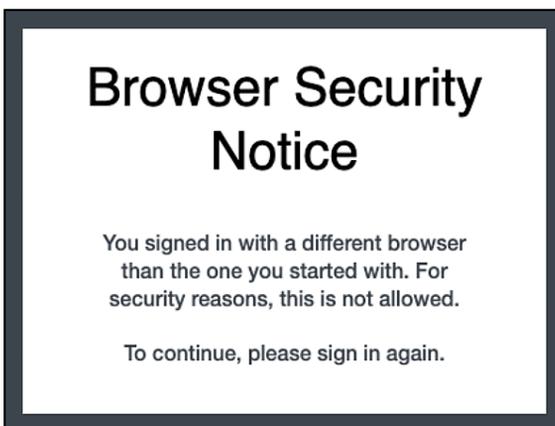
## Login.gov Account

### 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/s/> and select *Log In*. Once you have reached the Login.gov sign in page, select *Sign in for existing users* and enter your email and password using the credentials you just created.

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





## Concurrent Sessions

### Concurrent Sessions Error Message

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

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

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





## Registration Process Overview

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

### Register as an Applicant Portal User

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

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

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

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

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

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

I agree

[Next](#)

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## Registration Process Overview

### Register as an Applicant Portal User (cont'd)

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

Please do not use acronyms or abbreviations.

#### Organization Contact Information

Salutation  
--None--

\* First Name ⓘ

\* Last Name ⓘ

\* Organization Name ⓘ

\* Organization Email  
you@example.com

*Enter the email address the organization prefers for contact.*

\* Organization Phone  
1234567890

*Enter the telephone number the organization prefers for contact.*

Organization Website

\* Secondary Contact First Name

\* Secondary Contact Last Name

\* Secondary Contact Email  
you@example.com



## Registration Process Overview

### Register as an Applicant Portal User (cont'd)

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

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

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

A parent organization will have subsidiaries which are wholly or partially owned separate entities controlled by the parent. If applicable, enter your entity's *Parent Organization Taxpayer Identification Number (TIN)*.

For more information on Unique Entity IDs (UEI), visit [www.SAM.gov](http://www.SAM.gov).

**Organization Tax Information**

\* Select EIN/TIN

EIN

TIN

\* EIN ⓘ

Parent TIN ⓘ

Organization UEI Number ⓘ



## Registration Process Overview

### Register as an Applicant Portal User (cont'd)

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

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

#### Organization Address (Taxpayer Owner)

\* Street Address 

Street Address 2

\* City

\* Country

United States 

\* State, Province, Region

-- none selected -- 

\* Zip

#### Organization Type

\* Organization Type

-- none selected -- 

Eligible for elective payment? 

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

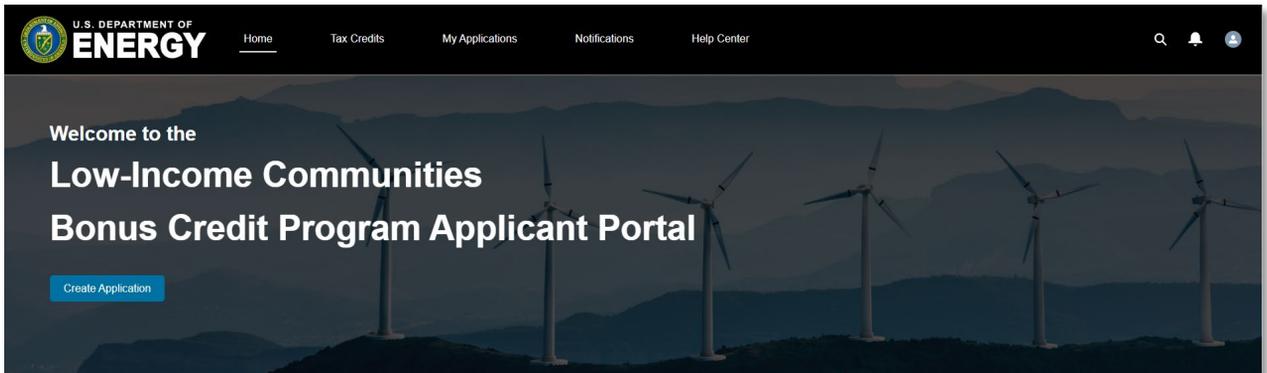


## Portal Navigation

### Portal Homepage Overview

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

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



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

### 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.



# 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 [Treasury 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 [page 18](#) of this guide.



## Low-Income Communities Bonus Credit Program

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

### Category 1: Located in a Low-Income Community

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

#### CATEGORY 1

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

[View All](#)

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



# My Applications

## View In Progress or Previously Submitted Organization Applications

Select *My 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 *My Applications* page:

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

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

The screenshot shows the 'My Applications' page in a web browser. At the top is a navigation bar with the U.S. Department of Energy logo and links for Home, Tax Credits, My Applications (active), Notifications, and Help Center. Below the navigation bar is the page title 'My Applications' and a sub-header 'View and manage existing applications.' A link for 'Transfer Request Status' is also visible. A search bar with the placeholder 'Search this list...' is present. Below the search bar, there are filters for 'All Applications' and a list of 9 items. The main content is a table with columns: Control Number, Project Name, Category Type, Application Stage, Allocation Status, Placed In Ser..., Application..., and Applying Con... The table contains four rows of application data.

Control Number	Project Name	Category Type	Application Stage	Allocation Status	Placed In Ser...	Application ...	Applying Con...
006383004		Category 1	Application for Allocation	In progress			
006374928	UAT Test - 535	Category 1	Application for Allocation	Allocation Approved		3/18/2024	
006374927	UAT Test - 534	Category 1	Application for Allocation	Allocation Approved	In Progress	3/18/2024	
006374925	UAT Test - 532	Category 1	Application for Allocation	Allocation Approved		3/18/2024	



# 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.

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

## Notifications

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

All Tasks

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

Search this list...

	Subject ↑	Name	Related To	Status	Create Date
1	Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-00000927 - Transfer Request Submitted		TR-00000927	Open	4/15/2024, 9:52 AM
2	Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000001220 - Request is Under Review		TR-000001220	Open	4/19/2024, 1:12 PM
3	Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000001220 - Transfer Request Approved		TR-000001220	Open	4/19/2024, 1:21 PM
4	Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000001220 - Transfer Request Submitted		TR-000001220	Open	4/19/2024, 1:09 PM
5	Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000200958 - Request is Under Review		TR-000200958	Open	4/15/2024, 10:10 AM
6	Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000200958 - Transfer Request Approved		TR-000200958	Open	4/15/2024, 10:14 AM



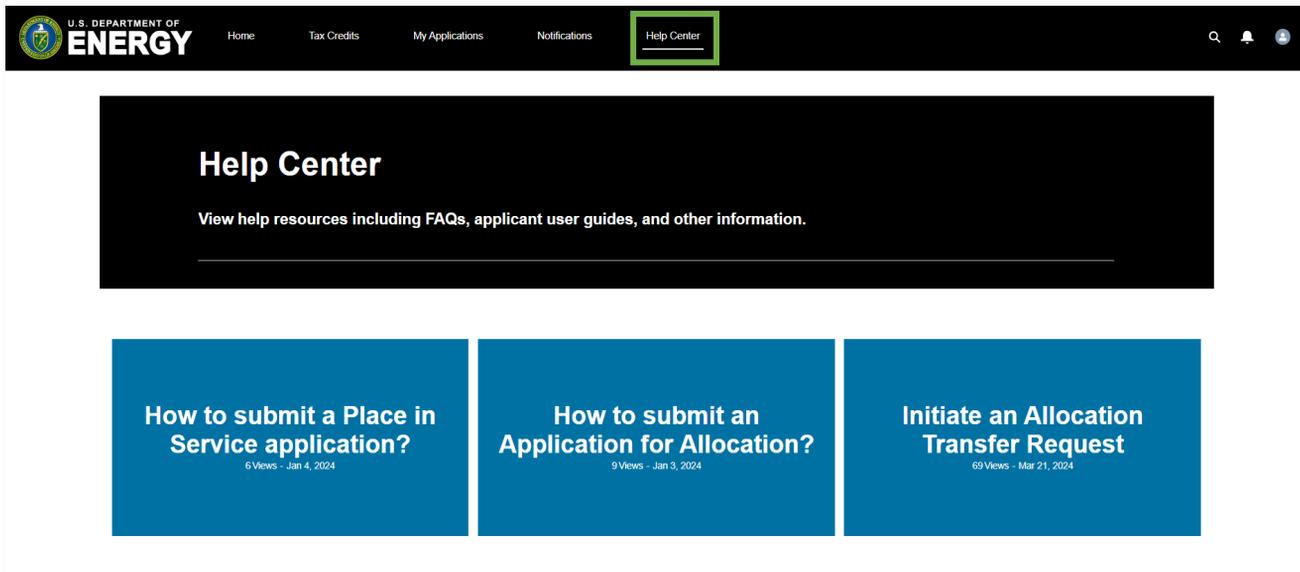
## Help Center

### 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 pages including information on allocation transfer and submitting or editing an application. Please see the [Successor-in-Interest Allocation Transfer Request Guide](#), which provides the procedures for taxpayers to initiate and complete an Allocation Transfer Request in the 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.



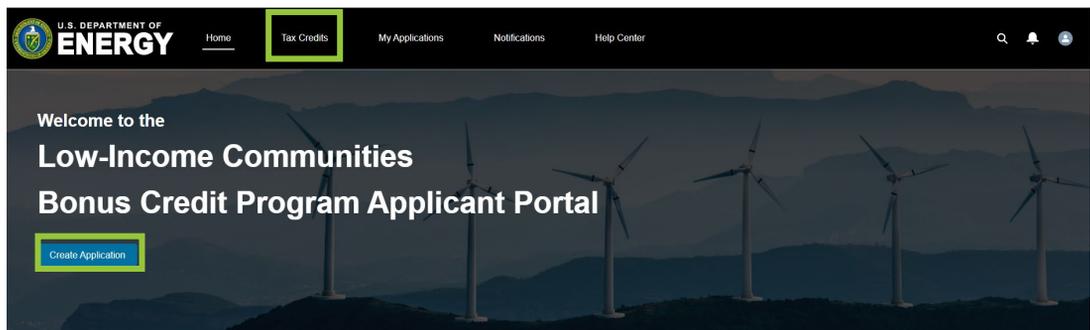


# Application for Allocation (Step 1)

## Submit a New Application for Allocation

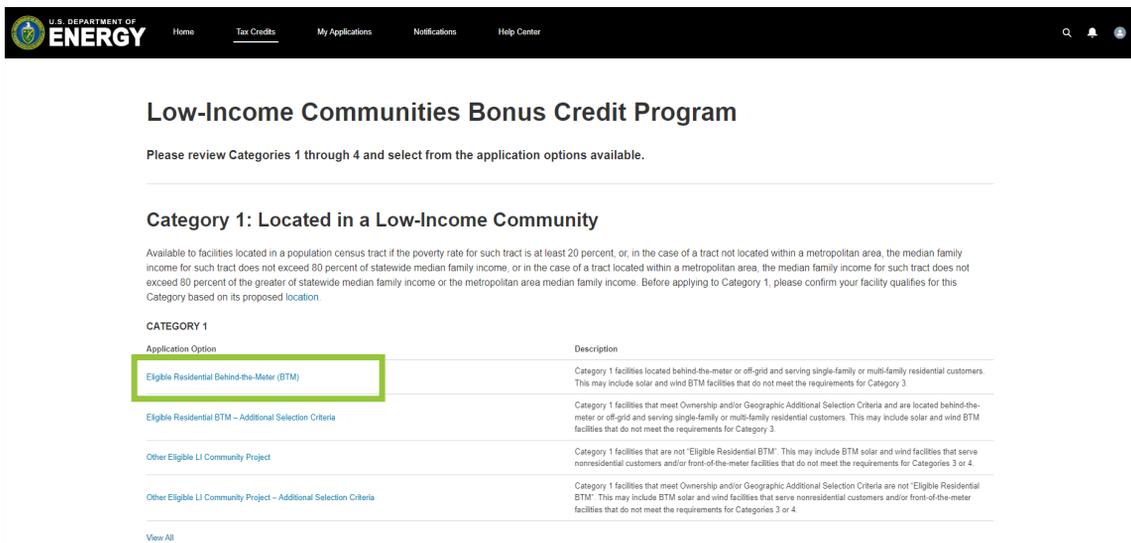
Follow the instructions outlined below to submit an Application for Allocation for the Low-Income Communities Bonus Credit Program.

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 [Treasury Regulations](#) and [Revenue Procedure 2024-19](#).

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



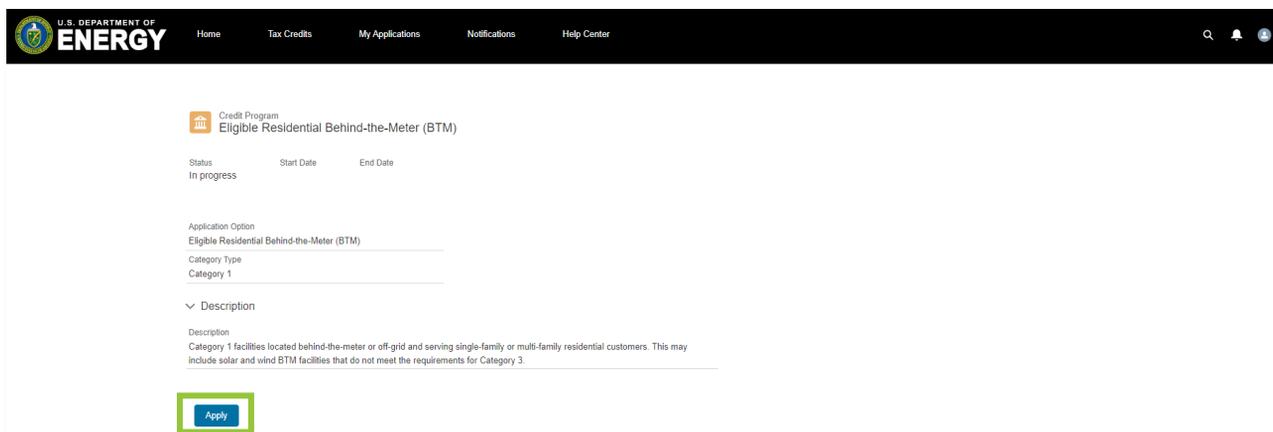


## Application for Allocation (Step 1)

### 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 *My 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 *Zip code*.

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.

The screenshot shows the 'Application Details' section of the U.S. Department of Energy application form. The 'Facility Identification Details' section is highlighted with a green border and contains the following fields:

- Project Name: Solar Energy Facility 1234
- \*Facility Street Address ⓘ: 123 Test Street
- Street Address 2: (empty)
- \*City: Test City
- \*Country: United States
- \*State, Province, Region: Colorado
- \*Zip Code: 80401
- Urbanization (Puerto Rico only): (empty)

The 'Steps' panel on the right shows 'Application Details' as the current step, with 'Application Documentation' as the next step.

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.

The screenshot shows the 'GPS Coordinates of the Facility' section with two input fields:

- \*Latitude ⓘ: 39.74088
- \*Longitude ⓘ: -105.16845



## Application for Allocation (Step 1)

### Submit a New Application for Allocation (Cont'd)

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

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

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

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

Facility Technology Details

\* Technology Type ⓘ

Solar Energy Facility

Wind Energy Facility

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

Complete the *Facility Size* section.

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

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

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

Facility Size

\* Qualified Facility Nameplate Capacity (kW AC) ⓘ

20.001

\* Qualified Facility Nameplate Capacity (kW DC) ⓘ

25.001

\* Energy Storage Nameplate Power Rating (kW) ⓘ

25.001

\* Energy Storage Nameplate Energy Capacity (kWh) ⓘ

50.001



## Application for Allocation (Step 1)

### Submit a New Application for Allocation (Cont'd)

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

*Customer/Off-taker Type* has conditional response options determined by the category and application option selected. For details on category and application option requirements, reference the [Treasury Regulations](#) and [Revenue Procedure 2024-19](#). 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 [Treasury Regulations](#) and [Revenue Procedure 2024-19](#).

Facility Usage

\* Customer/Off-taker Type ⓘ

Single Family Residential

Multifamily Residential

\* Ownership Model

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

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

\* Point of Interconnection ⓘ

Behind the meter

Off-grid



## Application for Allocation (Step 1)

### Submit a New Application for Allocation (Cont'd)

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

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

**\* Additional Selection Criteria** ⓘ

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

Complete the *Application Documentation* section by uploading all required documents. Please see an image of the *Application Documentation* section on the next page. 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 [Treasury Regulations](#) and [Revenue Procedure 2024-19](#).

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)

CUI//SP-TAX

OMB Control Number: 1545-2308

### Application Documentation

#### Upload the following Signed Documentation:

- One of the following documents, in their entirety, inclusive of any amendments, appendices, consumer disclosures, and schedules thereto, executed by each party on or before the date of application submission:
  - If the applicant will not execute a lease or a power purchase agreement (PPA) with respect to the facility, an executed contract for the installation of the facility owned by the applicant (for example, an engineering, procurement and construction contract). For purposes of meeting this requirement, if the applicant will self-install the facility, the applicant must submit a contract to purchase the solar generation or wind generation equipment;
  - If the applicant will execute a lease with respect to the facility, an executed contract to lease the facility between the applicant (as the lessor) and the lessee; or
  - If the applicant will execute a PPA with respect to the facility, an executed power purchase agreement for the generation by the facility between the applicant and the off-taker of the electricity generated.

#### Upload the Final Executed Interconnection Agreement Documentation:

- A copy of the final, executed interconnection agreement, if applicable (see below).

If the facility is located in a market where the interconnection agreement cannot be countersigned by the interconnecting utility prior to completion of construction or interconnection of the facility, the applicant must provide: 1) a copy of the interconnection agreement or offer signed by the applicant (or its agent), 2) a copy of the final completed interconnection screen/study, and 3) either a conditional approval letter from the jurisdictional utility or an affidavit stating that, based on public utility guidance, the facility's interconnection agreement cannot be countersigned and executed by the interconnecting utility and executed until after construction of the facility. If an interconnection agreement is not applicable to the facility (for example, due to utility ownership), the interconnection agreement 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.

#### Upload Ad Hoc Documentation:

Previous **Next**

### Steps

- Application Details
- **Application Documentation**



# Application for Allocation (Step 1)

## Submit a New Application for Allocation (Cont'd)

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

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

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

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

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

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

The screenshot shows the U.S. Department of Energy application portal. At the top, there is a navigation bar with 'Home', 'Tax Credits', 'My Applications', 'Notifications', and 'Help Center'. Below this is a header with 'CUI//SP-TAX' and 'OMB Control Number: 1545-2308'. The main content area is titled 'Instructions for Applying' and contains instructions for reviewing and submitting the application. Below the instructions is a table with one application entry:

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

Below the table is a progress bar with tabs: 'In progress', 'Submitted', 'Under Revi...', 'Suspended', 'Allocation ...', 'Allocation ...', 'Awarded', 'Not Awarded', 'Closed', 'Rejected', and 'Withdraw'. The 'Application for Allocation' tab is selected. Below the tabs are several sections for application details:

- Organization Details**: Control Number (000204472), Application Option (Eligible Residential Behind-the-Meter (BTM)), Status (In progress), Application Date.
- Facility Information**: Project Name (Solar Project ABC Test), Facility Street Address (123 Test Road), Facility City (Denver), Facility Address Line 2, Facility State (Colorado).

A pencil icon is visible next to the Project Name field, indicating it can be edited.



# Application for Allocation (Step 1)

## Submit a New Application for Allocation (Cont'd)

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

Customer/Offtaker Type Single Family Residential	Customer/Offtaker Type Other Explanation
Ownership Model (All Categories) Applicant is both the owner of the Site/Building and the energy facility	Point of Interconnection Behind the meter
Additional Selection Criteria	

**Application Attachments**  
Add supporting documentation to your application.

Files (1) Add Files

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

[View All](#)

[Submit Application](#)

Review and attest under penalty of perjury all *Application Attestations* (note: all attestation checkboxes must be checked to proceed). Select *Next* to continue. You will receive confirmation that your application was submitted successfully, select *Next* to continue. For more information on required attestations for each category and application option, reference the [Revenue Procedure 2024-19](#).

Submit Application

**Application Attestations**

I attest that the qualifying facility has obtained all applicable federal, state, tribal, and local non-ministerial permits for the facility, or that the facility is not required to obtain such permits.

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

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

For a facility on lands under 25 U.S. Code § 3501(2)(A)-(C) (Indian Land), I attest that I have obtained the applicable approval of the Tribal government or Alaska Native Corporation landowner. For a facility not on Indian Land, complete this attestation to attest that the facility is not on Indian Land.

I attest that the qualifying facility will be located in a low-income community as defined in Treasury Regulations § 1.48(e)-1(b)(2)(i).

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

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

I attest that I reasonably believe the qualifying facility meets the statutory definition of a single "qualified solar and wind facility" ((48)(e)(2)(A)) and, if applicable, multiple solar and wind energy properties or facilities that are operated as part of a single project (consistent with the single-project factors provided in section 7.01(2)(a) of Notice 2018-56, 2018-28 I.R.B. 196 or section 4.04(2) of Notice 2013-29, 2013-20 I.R.B. 1085, as applicable) are aggregated and treated as a single facility.

I declare that I am authorized to legally bind 48e Test Account. Under penalties of perjury, I declare that I have examined this submission, including any accompanying documents, and, to the best of my knowledge and belief, all of the facts contained herein are true, correct, and complete. I authorize the Department of Energy, its contractors and reviewers to verify the information provided in this submission. Such verification may include, but is not limited to, conducting independent research via public maps, the internet, publicly available sources, and other sources.

[Next](#)

Submit Application

Submit Application

The application was submitted successfully.

[Next](#)



# Application for Allocation (Step 1)

## Withdraw an Application for Allocation

To withdraw an application, navigate to the *My 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.

**My Applications**  
View and manage existing applications.

For information on how to request an application transfer from another organization view this [help center article](#).

[All Applications](#) Transfer Request Status

All Applications ▾ [Filter icon]

9 items • Sorted by Control Number • Filtered by All credit applications - Record Type

Control Number	Project Name	Category Type	Application Stage	Allocation Status	Placed In Ser...	Application ...	Applying Cont...
1 006383004		Category 1	Application for Allocation	In progress			
2 006374928	UAT Test - 535	Category 1	Application for Allocation	Allocation Approved	3/18/2024		Pooja Patel

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. 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 *My Applications* page.

Applications in an Allocation Approved or Allocation Not Approved status **cannot** be withdrawn. If you need to forfeit a previously awarded allocation of capacity limitation for any reason (e.g., your project is no longer moving forward), please [contact the help desk](#).

**Credit Application**  
000204472

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

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

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

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

**Next**



## Placed in Service (Step 2)

### Submit Placed in Service Information

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

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

Navigate to *My 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.

The screenshot shows the 'My Applications' page in the DOE portal. The navigation bar includes 'Home', 'Tax Credits', 'My Applications' (highlighted with a green box), 'Notifications', and 'Help Center'. Below the navigation bar, the page title is 'My Applications'. A sub-header reads 'View and manage existing applications.' and a link points to a 'help center article' for application transfers. The main content area shows a table of applications with columns for Control Number, Project Name, Category Type, Application Stage, Allocation Status, Placed In Service date, and Applying Contact. Two rows are visible, with the first row highlighted in green.

Control Number	Project Name	Category Type	Application Stage	Allocation Status	Placed In Ser...	Application ...	Applying Cont...
1 006383004		Category 1	Application for Allocation	In progress			
2 006374928	UAT Test - 535	Category 1	Application for Allocation	Allocation Approved	3/18/2024		Pooja Patel



## Placed in Service (Step 2)

### Submit Placed in Service Information (cont'd)

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

Credit Application 000004039

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

**Placed in Service**

Progress bar: [Application for Allocation] - Allocation ... - Allocation ... - Awarded - Not Award... - Closed - Rejected - Withdrawn

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

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

If there have been changes to the Qualified Facility Nameplate Capacity or changes to the Energy Storage Nameplate Capacity (for storage built in connection with the facility), 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 [Treasury Regulations](#) and [Revenue Procedure 2024-19](#).

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

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

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

Placed in Service

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

If there are additional changes beyond what is stated above, please contact our team at [EJBonusSupport@hq.doe.gov](mailto:EJBonusSupport@hq.doe.gov) before submitting your application.

Yes  
 No

**Next**

Steps

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



## Placed in Service (Step 2)

### Submit Placed in Service Information (cont'd)

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

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

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

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

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

The screenshot shows a web application interface for the U.S. Department of Energy. At the top, there is a navigation bar with the logo and links for Home, Tax Credits, My Applications, Notifications, and Help Center. Below this is a header with 'CUI//SP-TAX' on the left and 'OMB Control Number: 1545-2308' on the right. The main content area is titled 'Technology Capacity Changes' and contains a 'Facility Technology Details' section with radio buttons for 'Solar Energy Facility' (selected) and 'Wind Energy Facility'. Below this is a checkbox for 'The qualifying technology is installed in connection with energy storage' which is checked. The 'Facility Size' section contains four input fields: 'Qualified Facility Nameplate Capacity (kW AC)' (40.001), 'Qualified Facility Nameplate Capacity (kW DC)' (50.001), 'Energy Storage Nameplate Power Rating (kW)' (50.001), and 'Energy Storage Nameplate Energy Capacity (kWh)' (100.01). At the bottom right of the form are 'Previous' and 'Next' buttons. On the right side of the form, there is a 'Steps' sidebar with three items: 'Placed in Service' (checked), 'Technology Capacity Changes' (active), and 'Placed in Service 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 (\*).

Some facility categories have unique documentation requirements. For more information on required *Placed in Service* documentation reference, reference the [Treasury Regulations](#) and [Revenue Procedure 2024-19](#).

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

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

The screenshot shows a web application interface for submitting documentation. At the top, there is a navigation bar with the U.S. Department of Energy logo and links for Home, Tax Credits, My Applications, Notifications, and Help Center. Below the navigation bar, the page title is 'CUI/SP-TAX' and the OMB Control Number is '1545-2308'. The main content area is titled 'Placed in Service Documentation'. It features a date picker for 'Placed in Service Date' with the value '04-24-2024'. Below the date picker are three sections for uploading documentation, each with an 'Upload Files' button and 'Or drop files' text. The first section is 'Upload the placement in Service at Project Location Documentation', the second is 'Upload the Verification of As-Built Nameplate Capacity Documentation', and the third is 'Upload Ad Hoc Documentation'. On the right side, there is a 'Steps' sidebar with three items: 'Placed in Service' (checked), 'Technology Capacity Changes', and 'Placed in Service Documentation' (selected). At the bottom of the form, there are 'Previous' and 'Next' buttons.



## Placed in Service (Step 2)

### Submit Placed in Service Information (cont'd)

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

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

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

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

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

Placed in Service  
REQ-000004039

Credit Application 000004039	Category Category 2	Application Option Located on Indian Land - Additional Selection Criteria	Status In Progress
---------------------------------	------------------------	--	-----------------------

In Prog... Submitted Under R... Suspended Awarded Not Awa...

Placed in Service Details Requirements Notifications & Tasks

Placed in Service Name  
REQ-000004039

PIS Submitted Date

Technology Type  
Solar Energy Facility

Facility Nameplate Capacity (kW DC)  
50,000

Facility Nameplate Capacity (kW AC)  
25,000

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

Storage Nameplate Power Rating (kW)  
75,000

Storage Nameplate Energy Capacity (kWh)  
75,000

Upload Files Or drop files

Files (2)

File Name	Created Date
Test Document 40e	09/21/2023 9:56 PM
Test Document 40e	09/21/2023 9:56 PM



## Placed in Service (Step 2)

### Submit Placed in Service Information (cont'd)

Once you have reviewed and confirmed all details, review all *Attestations* (note: all attestation checkboxes must be checked to proceed). Select *Submit* to continue. For more information on required attestations for *Placed in Service*, reference the [Revenue Procedure 2024-19](#).

#### 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 under § 1.48(e)-1(m)(1) through (5) has not occurred.
  
- I declare that I am authorized to legally bind 48e Test Account. 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.

You will receive confirmation that your placed in service information was submitted successfully. Select *Next* to continue.

Submit Application

---

Submit Application

The application was submitted successfully.

---

Next

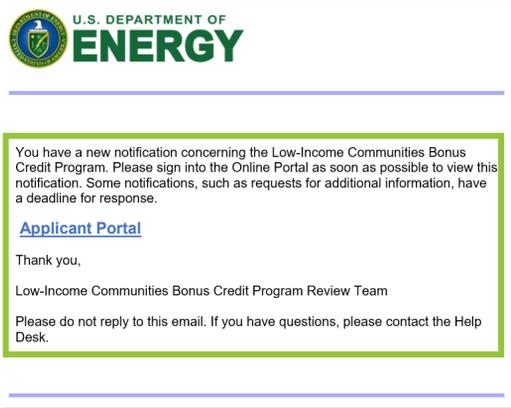


## Requests for Additional Information

### Respond to a Request for Additional Information

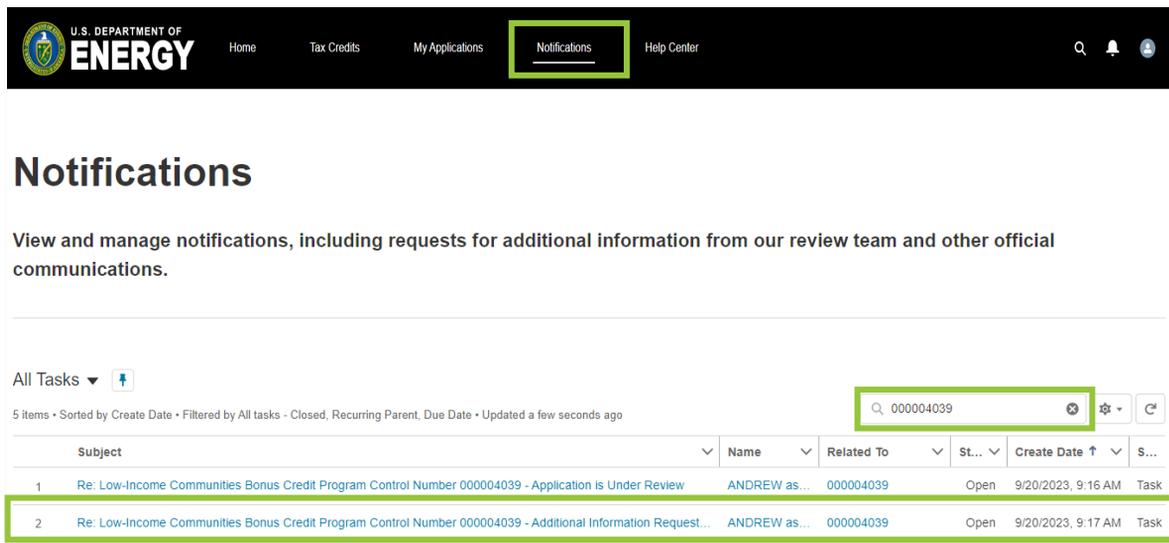
During the review process for both the Application for Allocation (Step 1) and Placed in Service (Step 2) stages, our review team may request additional information in order to make a recommendation on your application.

If you receive a request for additional information, you will receive an email from [EJBonus-NoReply@hq.doe.gov](mailto: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.





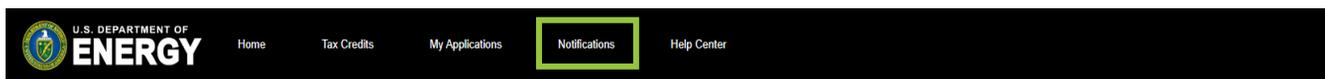
## Requests for Additional Information

### 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 *My Applications* tab to open your application.

**Note:** Any application with a pending request for additional information will be in the *Suspended* status. Requests for additional information at the Application for Allocation stage must be responded to **within 12 business days**.



 Task  
Re: Low-Income Communities Bonus Credit Program Control Number 006469054 - Additional Information Requested

Related To  
[REQ-006469054](#)

Subject:  
Re: Low-Income Communities Bonus Credit Program Control Number 006469054 - 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.

[Test Req](#)

To view the information being requested for your application, go to the Organization Applications page and select the 006469054 facility. Select the "Requirements" tab.

You have 12 business days from the date of this notice to submit additional information. Business days do not include weekends and federal holidays. 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 12 business days.** Failure to respond to this request for additional information by submitting the required documentation within 12 business days will result in your application being 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 at [EJBonusSupport@hq.doe.gov](mailto:EJBonusSupport@hq.doe.gov).



## 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 12 business days, as indicated in the "Due Date" column*. If no response is received, your Application for Allocation may be withdrawn and no longer considered for review.

Credit Application 000004039

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

Progress: [✓] [✓] [✓] [✓] **Allocatio...** Allocatio... Awarded Not Awar... Closed Rejected

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

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

Requirements (1)

Requirement Name	Due Date	Status
<a href="#">Upload Proof of Additional Selection Criteria</a>	10/20/2023	Complete

[View All](#)



## Requests for Additional Information

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

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

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

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

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

Requirement Details  
 Primary Contact Completed Date  
[Test Community](#)  
 Due Date  
 8/31/2023  
 Requirements  
 Please provide completed interconnection agreement including placed in service  
Date:  
 Applicant Comment  


---

Files (0)

Upload Files  
 Or drop files

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

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

\* Kindly provide your comments:

Upload file

Upload Files Or drop files

Submit



## Emails and Notifications

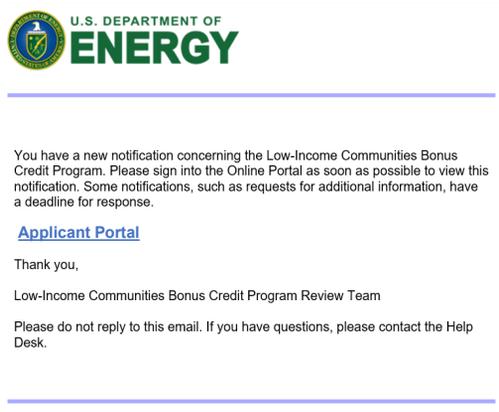
### Applicant Portal Emails and Notifications

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.

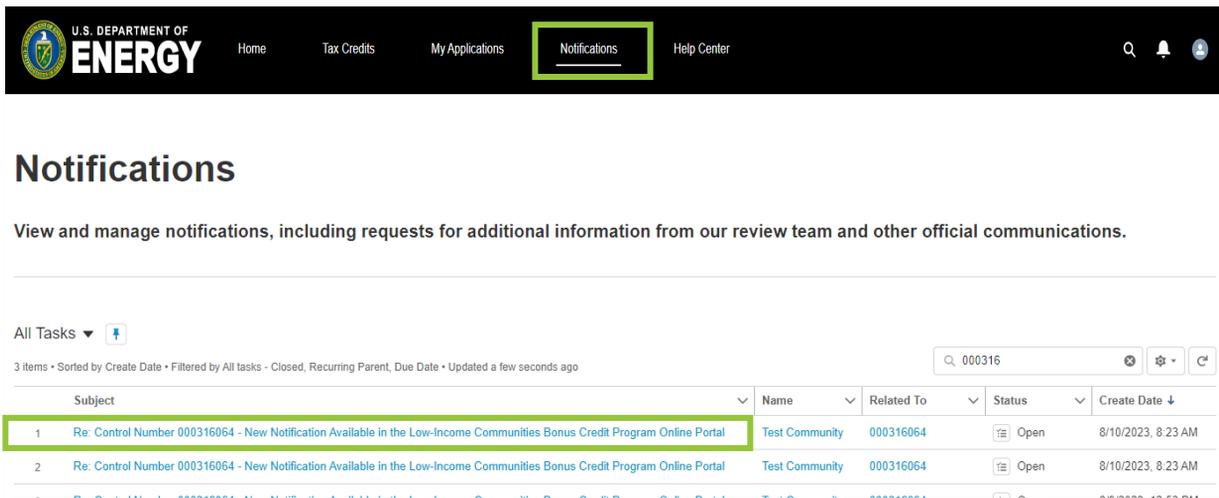
No taxpayer information will be communicated via email. You are required to log into your applicant portal to view notifications related to your applications, including official IRS award or denial letters.

If you have a notification, you will receive an email from [EJBonus-NoReply@hq.doe.gov](mailto: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](mailto: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
- Application for Allocation Approved
- Application for Allocation Not Approved
- Placed in Service Information Submitted
- Placed in Service Eligibility Notification
- Additional Information Requested
- Reminder: Additional Information Requested
- Application Withdrawn for Unresponsiveness to Request for Additional Information
- Application Withdrawn

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



## Accessing Your Determination Letter

Please follow these steps carefully to access your official Application for Allocation determination letter from the IRS and understand the reason your application was rejected.

### Notification of Application Status

- Upon receiving a notification in the portal indicating that your Application for Allocation has been approved or not been approved, please click on the notification.

### Accessing Your Determination Letter

- Inside the notification, there are instructions on how to access your official determination letter from the IRS.
- For a convenient route to your Application for Allocation:
  - Click on the *Related to* control number hyperlink at the top of the notification.
  - Alternatively, you may access it through the *Organization Applications* Tab on the main top menu.

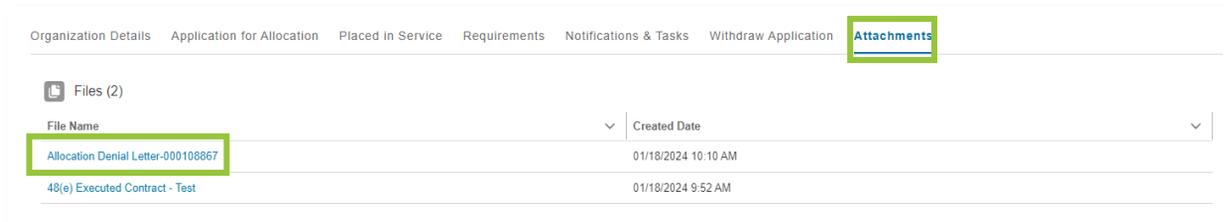
### Reviewing the Reason for Rejection

- Once within the Application for Allocation, navigate to the *Application for Allocation* tab.
- Locate the *Reason for Rejection* field, on the right side of the screen. It will provide the reason why your application was not approved.



### Viewing Your Determination Letter

- Navigate to the *Attachments* tab and select it to view your official determination letter.
- Within the attachments, please select the file named *Allocation Approved* or *Allocation Denial Letter*.





## Application Status Definitions

### Status Definitions

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

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



## File Type and File Size Requirements

### What files types can I upload to support my applications?

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

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



## Privacy Notices and Security Information

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

### Protecting Your Privacy

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

#### Protecting your Privacy

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

### Privacy Act and Paperwork Reduction Act Notice

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

U.S. DEPARTMENT OF ENERGY Log Out

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

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

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

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

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

I agree Next

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## Privacy Notices and Security Information

### Controlled Unclassified Information (CUI) Notice

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

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

**CUI//SP-TAX**

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

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

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

Log Out

Ok

### Controlled Unclassified Information (CUI) Markings

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

CUI//SP-TAX

OMB Control Number: 1545-2308

U.S. DEPARTMENT OF ENERGY

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