



**Qualified Advanced Energy Project Credit (48C) Program**  
**Applicant User Guide - May 2024 Release**

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## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide




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

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

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


U.S. DEPARTMENT OF  
**ENERGY**

HomeTax CreditsMy ApplicationsMy OrganizationsNotificationsHelp Center




Welcome to the  
**Qualifying Advanced Energy  
Project Credit (48C) Program**

Tax Credit Options

 **Department of Energy Announcement:**

**Credit Overview**

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



CUI//SP-TAX

OMB Control Number: 1545 - 2151



U.S. DEPARTMENT OF  
**ENERGY**

Applicant Portal Homepage  
Qualifying Advanced Energy Project Credit 48(C) Program Details  
Department of Energy  
Privacy Notice

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



## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide



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

### ID.me Registration Tips:

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

### Create an ID.me account



If you already have an ID.me account, do not create a new one. [Sign in to your existing account.](#)

\* Indicates a required field

Email \*

Enter your personal email address

Password \*

Enter password

Confirm Password \*

Reenter password



**Remember me**

For your security, select only on your devices.



I accept the ID.me [Terms of Service](#) and [Privacy Policy](#) \*

Create account



## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide



### ID.me Log In Instructions:

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

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

### Additional Information:

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

1. [Who is ID.me?](#)
2. [How ID.me protects my information](#)
3. [Why should I trust ID.me?](#)
4. [How ID.me uses your data](#)

**Sign in to ID.me**

New to ID.me?  
[Create an ID.me account](#)

Email  
Enter your email address

Password  
Enter password

☐ Remember me  
For your security, select only on your devices.

Sign in

[Forgot password](#)



## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### Privacy Notices and Security Information

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

#### Protecting Your Privacy

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

##### Protecting your Privacy

When you visit the Department of Energy's (DOE) Tax Credit Portal to submit your application, you will be providing information to the DOE, acting on behalf of the Department of Treasury's Internal Revenue Service (IRS) for a tax administration purpose. Applications, communications between the DOE and applicants, and other records created while determining allocations and credits are confidential return information of the taxpayer maintained by the IRS. The DOE will protect your privacy in accordance with the IRS's tax information protection standards under Internal Revenue Code Section 6103 and other federal laws and regulations. For more guidance on the way the DOE protects your information, please review the DOE's privacy policy at [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 48C Tax Credit Program Privacy Act and Paperwork Reduction Act Notice*. You must acknowledge the Privacy Notice to submit Applications and Concept Papers via the Applicant Portal.

**Privacy Notice**

Section 48C Tax Credit Program Privacy Act and Paperwork Reduction Act Notice

The Department of Energy (DOE) is collecting concept papers and applications on behalf of the Internal Revenue Service (IRS) for IRS to use to determine taxpayer eligibility for tax credits under section 48C of the Internal Revenue Code (Code). Authority for IRS and DOE to collect this information is Code sections 48C, 6001, 6103(i), 6109, 7801, and 7803. Concept papers, 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. We may also disclose this 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. 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 concept paper and application. If you choose to apply for the tax credit allocation under Code section 48C, you must provide all requested information. Failure to provide complete information may delay or prevent processing or reviewing 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 - 2151. 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 a concept paper and an application will vary depending on individual circumstances. The estimated average time is: 136 minutes for recordkeeping and reporting for the concept papers, and 626 minutes for recordkeeping and reporting for the application process.

☐ I agree

Next



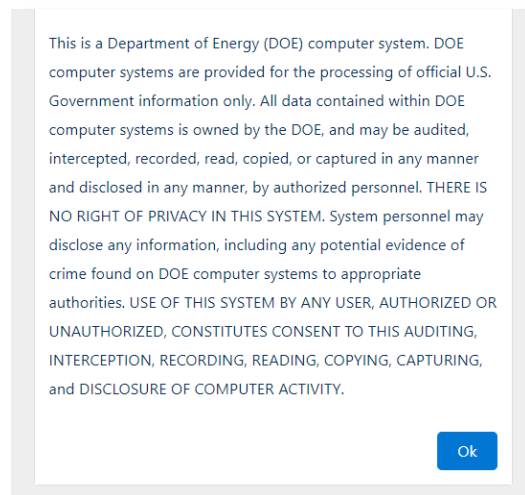
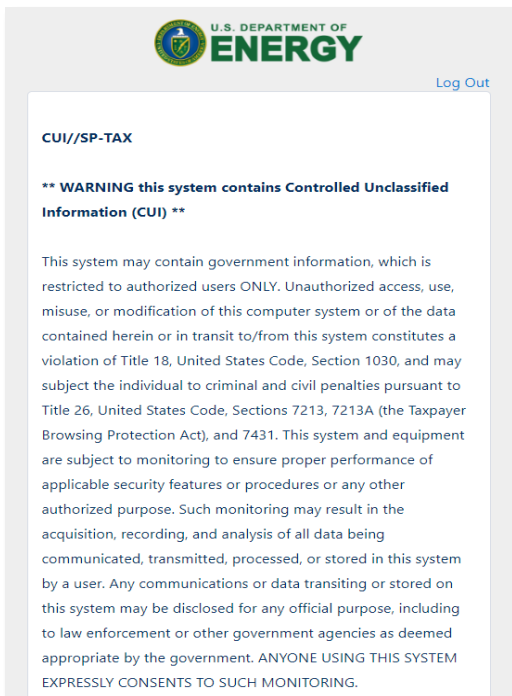
## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### Privacy Notices and Security Information

#### Controlled Unclassified Information (CUI) Notice

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

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



#### Controlled Unclassified Information (CUI) Markings

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





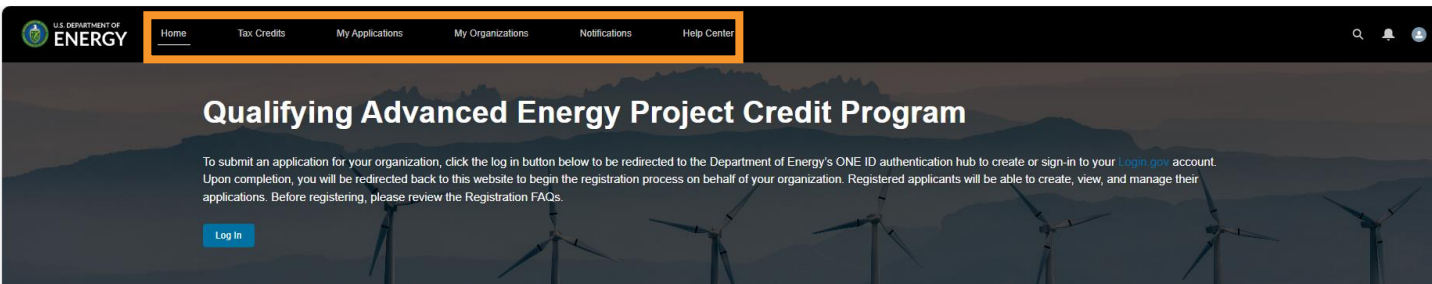


## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### Entering the Portal

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

- Select *Home* to return to the Applicant Portal Homepage
- Select *Tax Credits* to view information regarding the 3 project categories for the 48C Portal, Application deadline and statuses
- Select *My Applications* to view and manage existing Applications
- Select *My Organizations* to view and manage organizations associated with your application.
- Select *Notifications* to view and manage notifications, including requests for additional information from the review team and other official communications.
- Select *Help Center* to access additional help resources and to view help desk contact information



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

#### Tax Credit Overview   Reviewer Information

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



## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### Notifications

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

The following information is included on the *Notifications* page:

- **Subject** – the subject line of the notification
- **Name** – the user who this notification is related to
- **Related To** – the Control Number of the application
- **Status** – the current status of the notification (e.g., open, completed)
- **Created Date** – the date the notification was created and sent

You will receive an email notifying you that you have a new notification in your Applicant Portal. You must log into your secure Applicant Portal to view all official communications related to your application. No identifiable tax information will be sent to you via email.

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

**Notifications**

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

All Tasks ▾

50+ Items • Sorted by Create Date • Filtered by All tasks - Closed, Recurring Parent, Due Date

Search this list...

	Subject	Name	Related To	Status	Create Date
1	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S0000014pd - Allocation Decision Available	ECO48C Community Test1	a0J3S0000014pd	Open	2/4/2024, 10:35 AM
2	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001z25l - Debrief Request Submitted	ECO48C Community Test1	a0J3S000001z25l	Open	2/2/2024, 3:49 PM
3	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szqD - Debrief Request Complete	ECO48C Community Test1	a0J3S000001szqD	Open	1/31/2024, 2:47 PM
4	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szqD - Debrief Request Submitted	ECO48C Community Test1	a0J3S000001szqD	Open	1/31/2024, 2:42 PM
5	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szpY - Allocation Decision Available	ECO48C Community Test1	a0J3S000001szpY	Open	1/31/2024, 2:38 PM
6	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szqD - Allocation Decision Available	ECO48C Community Test1	a0J3S000001szqD	Open	1/31/2024, 2:38 PM
7	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szqL - Allocation Decision Available	ECO48C Community Test1	a0J3S000001szqL	Open	1/31/2024, 12:14 PM
8	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001mdN - Allocation Decision Available	ECO48C Community Test1	a0J3S000001mdN	Open	1/31/2024, 12:09 PM
9	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001syJr - Debrief Request Complete	ECO48C Community Test1	a0J3S000001syJr	Open	1/30/2024, 4:03 PM
10	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001syJr - Debrief Request Submitted	ECO48C Community Test1	a0J3S000001syJr	Open	1/30/2024, 4:01 PM
11	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001syJr - Allocation Decision Available	ECO48C Community Test1	a0J3S000001syJr	Open	1/30/2024, 3:58 PM





## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### Notifications

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

HomeTax CreditsMy ApplicationsMy OrganizationsNotificationsHelp Center

### Notifications

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

All Tasks

50+ Items • Sorted by Create Date • Filtered by All tasks - Closed, Recurring Parent, Due Date • Updated a few seconds ago

	Subject	Name	Related To	S...	Create Date
1	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001sqzD - Debrief Request Complete	ECO48C Community Test1	a0J35000001sqzD	Open	1/31/2024, 2:47 PM
2	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001sqzD - Debrief Request Submitted	ECO48C Community Test1	a0J35000001sqzD	Open	1/31/2024, 2:42 PM
3	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001sqzY - Allocation Decision Available	ECO48C Community Test1	a0J35000001sqzY	Open	1/31/2024, 2:36 PM
4	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001sqzD - Allocation Decision Available	ECO48C Community Test1	a0J35000001sqzD	Open	1/31/2024, 2:36 PM
5	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001sqzL - Allocation Decision Available	ECO48C Community Test1	a0J35000001sqzL	Open	1/31/2024, 12:14 PM
6	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001mdN - Allocation Decision Available	ECO48C Community Test1	a0J35000001mdN	Open	1/31/2024, 12:09 PM
7	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001syVr - Debrief Request Complete	ECO48C Community Test1	a0J35000001syVr	Open	1/30/2024, 4:03 PM
8	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001syVr - Debrief Request Submitted	ECO48C Community Test1	a0J35000001syVr	Open	1/30/2024, 4:01 PM
9	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001syVr - Allocation Decision Available	ECO48C Community Test1	a0J35000001syVr	Open	1/30/2024, 3:56 PM
10	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001symY - Allocation Decision Available	ECO48C Community Test1	a0J35000001symY	Open	1/30/2024, 3:53 PM
11	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001symY - Allocation Decision Available	ECO48C Community Test1	a0J35000001symY	Open	1/30/2024, 3:44 PM

Notifications

Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001sqzD - Debrief Request Complete

Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001sqzD - Debrief Request Complete

4 hours ago

Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001sqzD - Debrief Request Submitted

Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001sqzD - Debrief Request Submitted

4 hours ago

Email: Re: Control Number a0J35000001sqzD - New Notification Available in the Qualifying Advanced Energy (48C) Project ...

Email: Re: Control Number a0J35000001sqzD - New Notification Available in the Qualifying Advanced Energy (48C) Project Credit Program Online Portal

4 hours ago



## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### How to View the Application Decision

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

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

**Notifications**

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

All Tasks ▾

Sort Items • Sorted by Create Date • Filtered by All tasks • Closed, Recurring Parent, Due Date

	Subject	Name	Related To	S...	Create Date
1	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001n4pd - Allocation Decision Available	ECO48C Community Test1	a0J35000001n4pd	Open	2/4/2024, 10:35 AM
2	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001s2Z9 - Detrrief Request Submitted	ECO48C Community Test1	a0J35000001s2Z9	Open	2/2/2024, 3:48 PM
3	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001s2zD - Detrrief Request Complete	ECO48C Community Test1	a0J35000001s2zD	Open	1/31/2024, 2:47 PM
4	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001s2zD - Detrrief Request Submitted	ECO48C Community Test1	a0J35000001s2zD	Open	1/31/2024, 2:42 PM
5	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001s2zY - Allocation Decision Availa...	ECO48C Community Test1	a0J35000001s2zY	Open	1/31/2024, 2:36 PM
6	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001s2zD - Allocation Decision Availa...	ECO48C Community Test1	a0J35000001s2zD	Open	1/31/2024, 2:35 PM
7	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001s2zL - Allocation Decision Available	ECO48C Community Test1	a0J35000001s2zL	Open	1/31/2024, 12:14 PM
8	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001mdN - Allocation Decision Available	ECO48C Community Test1	a0J35000001mdN	Open	1/31/2024, 12:09 PM
9	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001syJH - Detrrief Request Complete	ECO48C Community Test1	a0J35000001syJH	Open	1/30/2024, 4:03 PM
10	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001syJH - Detrrief Request Submitted	ECO48C Community Test1	a0J35000001syJH	Open	1/30/2024, 4:01 PM
11	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J35000001syJH - Allocation Decision Available	ECO48C Community Test1	a0J35000001syJH	Open	1/30/2024, 3:58 PM

**Task**

Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0JBZ0000097czv - Allocation Decision Available

Related To: a0JBZ0000097czv

**Subject:**  
Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0JBZ0000097czv - Allocation Decision Available

**Comments:**  
This notification confirms that your application is now in the status of Allocation Approved.  
Follow the below steps to view your official Internal Revenue Service (IRS) determination letter:  
1. Select the Control Number of your Application for Allocation to navigate to your application.  
2. Select the Attachments tab to access all files associated with your application. Select View All to see all attachments.  
3. Locate the file named Allocation (Approved or Not Approved) Letter - a0JBZ0000097czv.  
4. Select the file to view a preview or download your letter.

Thank you.

Qualifying Advanced Energy (48C) Project Credit Program Review Team

Please do not reply to this email. If you have questions, please refer to the DOE Qualifying Advanced Energy (48C) Project Credit Program website for additional information or contact the Help Desk at <New Mailbox to be set up by Support>.

CU/ISP-TAX

OMB Control Number: 1545 - 2151



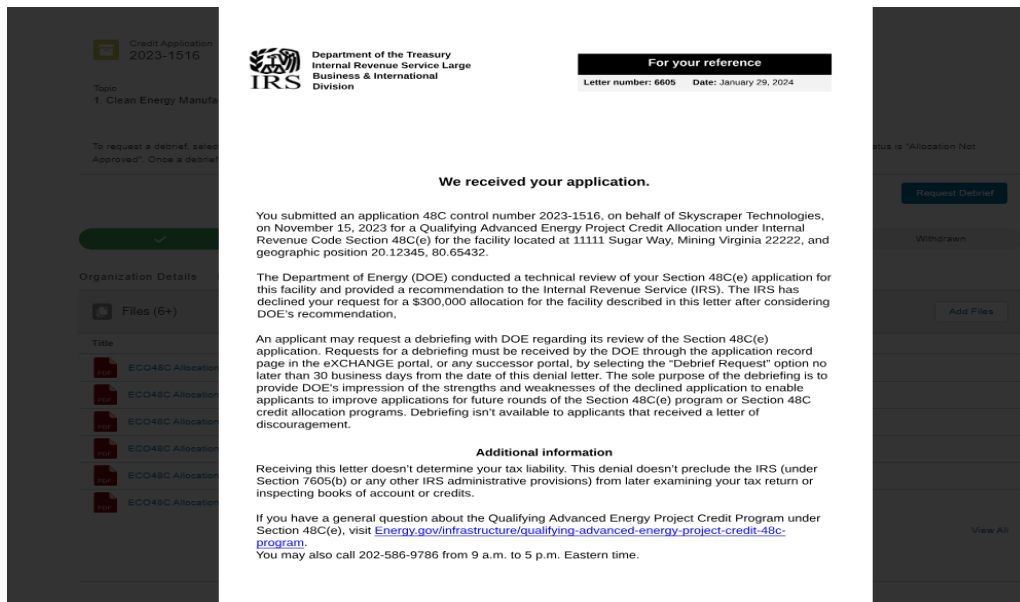
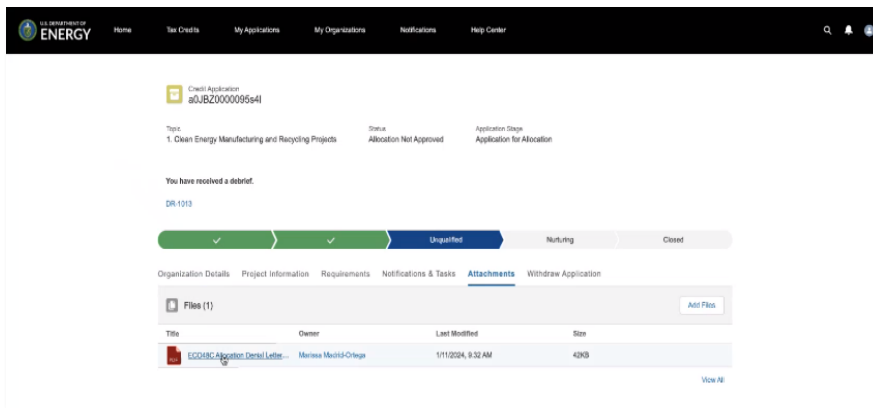
# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### How to view the Application Decision

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

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





## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### How to request a Debrief from DOE

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

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

Home Tax Credits **My Applications** My Organizations Notifications Help Center

### My Applications

View and manage existing applications.

Concept Papers **All Applications**

Credit Applications  
My 48C Applications

3 items • Sorted by Control Number • Filtered by My credit applications • Record Type • Updated a few seconds ago

Search this list...

Control Number	Topic	Organization	Application Status	Application Stage	Application D...	Applying Contact
1 2023-1223			Allocation Not Approved	Application for Allocation		ECO48C Community Test1
2 Credit Application				Application for Allocation		
3 TestRelatedContact				Application for Allocation		

Home Tax Credits **My Applications** My Organizations Notifications Help Center

Credit Application  
2023-1223

Topic Application Stage  
Application for Allocation

To request a debrief, select the Request Debrief button. You will only be allowed to request a Debrief if your Concept Paper was encouraged and your Application Status is "Allocation Not Approved". Once a debrief is received, you will receive confirmation via email.

**Request Debrief**

✓ ✓ ✓ ✓ Allocation Not Approved Withdrawn

**Organization Details** Project Information Requirements Notifications & Tasks Attachments Withdraw Application



## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### How to request a Debrief from DOE

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

Credit Application  
2023-1223

Topic      Application Stage  
Application for Allocation

To request a debrief, select the **Request Debrief** button. You will only be allowed to request a Debrief if your Concept Paper was encouraged and your Application Status is “Allocation Not Approved”. Once a debrief is received, you will receive confirmation via email.

✓

✓

✓

✓

Allocation Not Approved

Withdrawn

**Request Debrief**

[Organization Details](#) [Project Information](#) [Requirements](#) [Notifications & Tasks](#) [Attachments](#) [Withdraw Application](#)

Confirm Debrief Request  
Are you sure you'd like to request a debrief?

✓

✓

✓

✓

Allocation Not Approved

Withdrawn

Cancel

**Confirm**

[Organization Details](#) [Project Information](#) [Requirements](#) [Notifications & Tasks](#) [Attachments](#) [Withdraw Application](#)

You have requested a debrief.

✓

✓

✓

✓

Allocation Not Approved

Withdrawn

[Organization Details](#) [Project Information](#) [Requirements](#) [Notifications & Tasks](#) [Attachments](#) [Withdraw Application](#)



## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### How to view your Debrief letter

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

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

### Notifications

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

All Tasks ▾

50+ items • Sorted by Create Date • Filtered by All tasks - Closed, Recurring Parent, Due Date • Updated a few seconds ago

🔍 Search this list...



	Subject ▾	Name ▾	Related To ▾	S... ▾	Create Date ▾
1	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szqD - Debrief Request Complete	ECO48C Community Test1	a0J3S000001szqD	Open	1/31/2024, 2:47 PM
2	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szqD - Debrief Request Submitted	ECO48C Community Test1	a0J3S000001szqD	Open	1/31/2024, 2:42 PM
3	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szpY - Allocation Decision Available	ECO48C Community Test1	a0J3S000001szpY	Open	1/31/2024, 2:36 PM
4	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szqD - Allocation Decision Available	ECO48C Community Test1	a0J3S000001szqD	Open	1/31/2024, 2:36 PM
5	Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number a0J3S000001szoL - Allocation Decision Available	ECO48C Community Test1	a0J3S000001szoL	Open	1/31/2024, 12:14 PM



Task

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

Related To

[a0J3S000001szqD](#)





## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### How to view your Debrief letter

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



Credit Application  
a0J3S000001szqD

Topic

3. Critical Material Projects

Application Stage

Application for Allocation

You have received a debrief.

[DR-0020](#)

### Debrief Request

View information related to your debrief request below.



Files (1)

Debrief Letter

Jan 31, 2024 • 40KB • pdf

[View All](#)

CUI//SP-TAX

OMB Control Number: 1545 - 2151



## Qualified Advanced Energy Project Credit (48C) Program **Applicant User Guide**

### Help Center - View Help Desk Resources including FAQs, Articles and Other Information

Select *Help Center* on the navigation bar to view additional help resources including FAQs, this Applicant User Guide, and other helpful information.

You will be able to access help articles including How to View Your Application Status and Decisions, and How to Withdraw an Application. Additional help articles will continue to be added to the Applicant Portal.

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

#### Help Center

View help resources including FAQs, applicant user guides, and more information

#### How to View Your Application Status and Decisions?

4 Views - Dec 22, 2023

#### How to Withdraw an Application?

105 Views - Dec 22, 2023

#### Need additional help?

For additional FAQs and information on the Qualifying Advanced Energy Project Credit (48C) Program, please visit [DOE Program Homepage](#).

If you have additional questions, please use the "Contact Us" feature below and our team will be happy to assist.

Contact Us



# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### How to submit a Concept Paper

1. Select the *Tax Credits* tab
2. Select the *Apply Now* button.
3. Select *New Organization* if you are submitting a Concept Paper on behalf of an organization that has not submitted their organization's name in the DOE Portal. Select *Existing Organization* if your organization is visible in the portal.

[Home](#) [Tax Credits](#) [My Applications](#) [My Organizations](#) [Notifications](#) [Help Center](#) 🔍 🔔 👤

## Qualifying Advanced Energy Project Credit Program Topics

Please see the 48C Tax Credit Program Information Overviews for the 3 Topics below:

Apply Now

If you select the Existing Organization option, enter your Organization's name in the required *Existing Organization* text box and select *Next*.

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

### Organization Information

The first stage of DOE review requires applicants to submit Concept Papers describing the proposed project. *Please refer to IRS Notice 2023-44 to determine the content and submission requirements for a concept paper.*

As an applicant, if you are submitting a Concept Paper on behalf of a new organization that has not submitted their organization name in DOE's Application Portal, select "New Organization". If your organization is visible in the portal, select "Existing Organization Account" dropdown and choose your respective organization before continuing the Concept Paper submission.

\* Choose whether you'll be starting with a new or existing organization.

☒ Existing Organization  
☐ New Organization

\* Existing Organization

Next

### Steps

- ☒ Organization Information
  - Organization Information
  - General Facility Information
  - Contact Information
  - Key Personnel Information
  - Funding Cost and Documentation



# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### How to submit a Concept Paper

If the applicant selects the New Organization option, select *Next* and enter the Organization's information in the following page.

Required fields in each section include:

- **Organization Information:**
  - Organization Name
  - Organization Email
  - Organization Phone
- **Organization Tax Information:**
  - EIN/TIN *\*must be the same as the filer claiming the tax credit\**
  - Parent Taxpayer Identification Number(TIN)
  - Organization UEI Number
  - Street Address
  - City
  - State, Province, Region
  - Zip code
  - Country
- **Organization Type**
  - Organization Type

The screenshot displays a web form titled "CUW/SP-TAX" with an "OMB Control Number: 1545 - 2151" in the top right corner. The form is divided into two main sections: "Organization Information" and "Organization Tax Information".

**Organization Information Section:**

- Parent Organization (text field)
- \* Organization Name (text field)
- \* Organization Email (text field)
- \* Organization Phone (text field)
- Organization Website (text field)

**Organization Tax Information Section:**

- \* EIN/TIN (dropdown menu)
- \* Parent Taxpayer Identification Number (TIN) (text field)
- \* Organization UEI Number (text field with help icon)
- Year of Incorporation (text field)

**Organization Address (Taxpayer) Section:**

- \* Street Address (text field with help icon)
- Street Address 2 (text field)
- \* City (text field)
- \* Country (dropdown menu)
- \* State, Province, Region (dropdown menu)
- \* Organization Zip (text field)
- Urbanization (Puerto Rico Only) (text field)

**Organization Type Section:**

- \* Organization Type (dropdown menu)
- Organization Subtype (text field)

At the bottom right, there are "Previous" and "Next" buttons. On the right side of the form, a "Steps" sidebar shows a vertical list of steps: Organization Information (highlighted with a blue circle), General Facility Information, Contact Information, Key Personnel Information, and Funding Cost and Documentation.

Once all required fields have been completed in the Organization information sections, the new users will select "Next" to proceed to the remainder of the Concept Paper Submission.



# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### How to submit a Concept Paper

After submitting the Organization's Information, the applicant will be prompted to submit the General Facility Information in the following page.

Required fields in each section include:

- **General Facility Information:**

- Project Title
- Abstract
- Topic
- Qualifying Advanced Energy Project Type
- Qualifying Advanced Energy Project Subtype
- Is your Project in an energy community?

- **Facility Address:**

- Facility Street Address
- City
- State, Province, Region
- Facility Zip code
- Country

- **GPS Coordinates of Facility**

- Latitude
- Longitude

(i) Latitude:    .       
Enter a "+" (plus) or "-" (minus) sign in the first box.

(ii) Longitude:     .       
Enter a "+" (plus) or "-" (minus) sign in the first box.

*Enter a minimum of 5 decimal points  
when submitting the GPS  
Coordinates.*

The screenshot shows the 'General Facility Information' form. At the top, there's a header with 'CUI/SP-TAX' on the left and 'OMB Control Number: 1545 - 2151' on the right. The form is divided into two main sections: 'General Facility Information' and 'Facility Address'. The 'General Facility Information' section includes fields for 'Project Title', 'Abstract', 'Topic', 'Qualifying Advanced Energy Project Type', 'Qualifying Advanced Energy Project Subtype', and a radio button for 'Is your project in an energy community?'. The 'Facility Address' section includes fields for 'Facility Name', 'Facility Description', 'Facility Street Address', 'Facility Street Address 2', 'City', 'Country' (with a dropdown menu), 'State, Province, Region' (with a dropdown menu), 'Facility Zip', and 'Urbanization (Puerto Rico Only)'. At the bottom, there's a 'GPS Coordinates of Facility' section with fields for 'Latitude' and 'Longitude'. A 'Steps' sidebar on the right shows the progress: 'Organization Information' (completed), 'Organization Information' (completed), 'General Facility Information' (current step), 'Contact Information', 'Key Personnel Information', and 'Funding Cost and Documentation'. At the bottom right, there are 'Previous' and 'Next' buttons.

Once all required fields have been completed in the General Facility information sections, the new users will select "Next" to proceed to the remainder of the Concept Paper Submission.



# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### How to submit a Concept Paper

After submitting the General Facility Information, the applicant will be prompted to submit the Contact Information in the following page.

Required fields in each section include:

- **Business Point of Contact:**

- First and Last Name
- Phone Number
- Email
- Street Address
- City
- State, Province, Region
- Zip code
- Country

- **Administrative Point of Contact:**

- First and Last Name
- Phone Number
- Email
- Street Address
- City
- State, Province, Region
- Zip code
- Country

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

Contact Information

Business Point of Contact

Salutation \*First Name \*Last Name

Title

\*Phone

\*Email

\*Street Address

Street Address 2

\*City

\*Country \*State, Province, Region \*Zip

Urbanization (Puerto Rico Only)

Administrative Point of Contact

Salutation \*First Name \*Last Name

Title

\*Phone

\*Email

\*Street Address

Street Address 2

\*City

\*Country \*State, Province, Region \*Zip

Urbanization (Puerto Rico Only)

Previous Next

Steps

- Organization Information
- Organization Information
- General Facility Information
- Contact Information
- Key Personnel Information
- Funding Cost and Documentation

Once all required fields have been completed in the Contact information sections, the new users will select “Next” to proceed to the remainder of the Concept Paper Submission.





# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### How to submit a Concept Paper

After submitting the Contact Information, the applicant will be prompted to submit the Key Personnel Information for each organization in the following page.

CUI//SP-TAX

OMB Control Number: 1545 - 2151

#### Key Personnel Information

The Concept Paper requires Key Personnel Information to be submitted for each organization. To Add Key Personnel Information, the applicant will select the “+” next to ‘Add Key Personnel’ and fill out the required fields.

Salutation	* First Name	* Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Title	* Phone	
<input type="text"/>	<input type="text"/>	
* Email	<input type="text"/>	

#### Key Personnel

New

Previous

Next

#### Steps

- ✓ Organization Information
- ✓ Organization Information
- ✓ General Facility Information
- ✓ Contact Information
- Key Personnel Information
- Funding Cost and Documentation

To add an additional Key Personnel, select the “+” and fill out the required information.

Once all required fields have been completed in the Key Personnel information sections, the new users will select “Next” to proceed to the remainder of the Concept Paper Submission.



## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### How to submit a Concept Paper

After submitting the Key Personnel Information, the applicant will be prompted to submit the Funding Cost and Documentation for each organization in the following page.

Required fields include:

- **Control Number:**
  - Qualified Investment for this Project
  - Do you intend to meet PWA requirements?

Required Concept Paper files to upload include:

- **Concept Paper (pdf)**
- **Concept Paper Workforce and Community Engagement Plan (pdf)**
- **Concept Paper Data Sheet (xlxs)**

CUI//SP-TAX

OMB Control Number: 1545 - 2151

Funding Cost and Documentation

Control Number

\* Qualified Investment for this Project

\* Do you intend to meet PWA requirements?

☐ Yes

☐ No

Credit Rate

0

Requested Credit Amount

\$ 0.00

Upload your Concept Paper.

Applicants are required to submit their Concept Papers, Concept Paper Workforce and Community Engagement Plan, and the Concept Paper Data Sheet. All required information must be completed, and the Submit button must be clicked before the deadline.

Your Concept Paper must be uploaded in pdf format. Please follow the required naming convention for the Concept Paper: [ControlNumber]-ConceptPaper.pdf

Upload your Concept Paper Workforce and Community Engagement Plan.

Your Concept Paper Workforce and Community Engagement Plan must be uploaded in pdf format. Please follow the required naming convention for the Concept Paper Workforce and Community Engagement Plan: [ControlNumber]-CP-WCE.pdf

Upload your Concept Paper Data Sheet.

Your Concept Paper Data Sheet must be uploaded as an Excel spreadsheet. Please follow the required naming convention for the Concept Paper Data Sheet: [ControlNumber]-CPDataSheet.xlsx

Previous

Next

Steps

☒ Organization Information

☒ Organization Information

☒ General Facility Information

☒ Contact Information

☒ Key Personnel Information

☐ Funding Cost and Documentation

Once all required fields have been completed in the Funding Cost and Documentation section and the Concept Paper files are uploaded , the new users will select “Next” to proceed to the remainder of the Concept Paper Submission.

U.S. Department of Energy | Office of Manufacturing & Energy Supply Chain

**MESC**

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# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### How to submit a Concept Paper

After submitting the Funding Cost and Documentation section of the Concept Paper, a record will be created for a Concept Paper and the applicant will be able to view their Concept Paper in the *My Applications* tab. The applicant will be prompted to verify their information and submit their Concept Paper by selecting the 'Submit' button. After pressing 'Submit', the applicant will be prompted to check their "Application Attestations" prior to their Concept Paper's status being updated to "Submitted".

CUI//SP-TAX

OMB Control Number: 1545 - 2151



Concept Paper  
2024-0086

Topic  
1. Clean Energy Manufacturing and Recycling Projects

Concept Paper Status  
In progress

In progress

Submitted

Under Review

Discouraged

Encouraged

Withdrawn



#### Verify Information and Submit

Once you have finished entering all the required information, navigate to the 'Submit' button to certify and submit your Concept Paper. All required information must be completed, and the Submit button must be clicked before the deadline. Applicants are encouraged to navigate to the 'Project Information' tab to verify and review their Concept Paper information for accuracy and completeness prior to submitting their Concept Paper. When an applicant successfully submits a Concept Paper, an email notification will be sent to the email address associated to the applicant.

#### Organization Information

Project Information

Requirements

Notifications & Tasks

Attachments

Contributors

Withdraw

Edit

#### Related Contacts

Type	Title	Salutation	First Name	Last Name	Phone	Business Email	Address
Business POC	Personnel Title	Mr.	First	Last	(000) 999-9922	keyperson@bunyan.com	1701 Park Ave New
Admin POC	Personnel Title	Mr.	First	Last	(000) 999-9911	keyperson@bunyan.com	2002 Colfax St Den
Key Personnel	Personnel Title	Mr.	First	Last	(000) 999-9922	keyperson@bunyan.com	
Key Personnel	Personnel Title	Mr.	First	Last	(000) 999-9911	keyperson@bunyan.com	
Key Personnel	Personnel Title	Mr.	First	Last	(000) 999-9911	keyperson@bunyan.com	

Files

Document 1	Document 2	Document 3
Aug 24, 2023 12:48	Aug 24, 2023 12:48	Aug 24, 2023 12:48

Submit

#### Application Attestations

- ☒ The Department of Energy (DOE) is collecting concept papers and applications on behalf of the Internal Revenue Service (IRS) for IRS to use to determine taxpayer eligibility for tax credits under section 48C of the Internal Revenue Code (Code). Authority for IRS and DOE to collect this information is Code sections 48C, 6007, 6103(a), 6109, 7801, and 7802. Concept papers, 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. We may also disclose this 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. 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 24-044, 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. 9944 (January 9, 2009).
- ☒ Providing this information is voluntary but necessary to process your concept paper and application. If you choose to apply for the tax credit allocation under Code section 48C, you must provide all requested information. Failure to provide complete information may delay or prevent processing or reviewing 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 - 2151. 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 a concept paper and an application will vary depending on individual circumstances. The estimated average time is: 136 minutes for recordkeeping and reporting for the concept papers, and 626 minutes for recordkeeping and reporting for the application process.
- ☒ IRS and Treasury provide guidance on the Qualifying Advanced Energy Project Credit | Internal Revenue Service IR-2023-27, Feb. 13, 2023 WASHINGTON — The Department of the Treasury and the Internal Revenue Service today provided guidance following the enactment of the Inflation Reduction Act to establish a...
- ☒ **Penalty of Perjury:** I declare that I am authorized to legally bind EXAMPLE. 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, etc.

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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. 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. If monitoring reveals possible evidence of criminal activity, such evidence may be provided to Law Enforcement Personnel.

ANYONE USING THIS SYSTEM EXPRESSLY CONSENTS TO SUCH MONITORING.

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# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### Adding a Contributor to a Concept Paper

Applicants can add a contributor to their Concept Paper prior to submission. This is helpful if the applicant needs a contributor to access and edit the Concept paper. To add a contributor to a Concept Paper, the user needs to exist in the 48C Salesforce portal.

1. Select the *My Applications* tab.
2. Select the control number of the desired Concept Paper whose status is 'In Progress'.
3. Select the *'Contributors'* tab in the record.
4. Enter the Contributor's email in the *'Business Email'* field and select the checkbox to give read and edit permissions to the Concept Paper before pressing *'Add Contributor'* button.
5. Press *'Finish'*.


[Home](#) [Tax Credits](#) [My Applications](#) [My Organizations](#) [Notifications](#) [Help Center](#)   

## My Applications


View and manage existing applications.







[Concept Papers](#) [All Applications](#)

To view the status of the Concept Paper, view the "Concept Paper Status" column in the list view below or select a specific "Control Number" to view the status of an individual Concept Paper.

48C Concept Papers 

23 items • Sorted by Control Number • Filtered by All concept paper



	Control Number 	Topic 	Organization Name 	Concept Paper Sta... 	Application Date 	Applying Contact 
1	2024-0080	1. Clean Energy Manufacturing and Recycling Projects	Nana Test Account	Submitted	4/23/2024	<a href="#">Test Applicant Registered</a>
2	2024-0079	2. Industrial Decarbonization Projects	Nana Test Account	In progress	4/22/2024	<a href="#">Test Applicant Registered</a>



# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### Adding a Contributor to a Concept Paper

Applicants can add a contributor to their Concept Paper prior to submission. This is helpful if the applicant needs a contributor to access and edit the Concept paper. To add a contributor to a Concept Paper, the user needs to exist in the 48C Salesforce portal.

1. Select the *My Applications* tab.
2. Select the control number of the desired Concept Paper whose status is 'In Progress'.
3. Select the *'Contributors'* tab in the record.
4. Enter the Contributor's email in the *'Business Email'* field and select the checkbox to give read and edit permissions to the Concept Paper before pressing *'Add Contributor'* button.
5. Press *'Finish'*.

Concept Paper  
2024-0079

Topic

2. Industrial Decarbonization Projects

Concept Paper Status

In progress

In progress

Submitted

Under Review

Discouraged

Encouraged

Withdrawn

i

**Verify Information and Submit**

Once you have finished entering all the required information, navigate to the "Submit" button to certify and submit your Concept Paper. All required information must be completed, and the Submit button must be clicked before the deadline. Applicants are encouraged to navigate to the 'Project Information' tab to verify and review their Concept Paper information for accuracy and completeness prior to submitting their Concept Paper. When an applicant successfully submits a Concept Paper, an email notification will be sent to the email address associated to the applicant.

Organization Information

Project Information

Requirements

Notifications & Tasks

Attachments

**Contributors**

Withdraw

**Add a Contributor**

Unless a transfer request is reviewed and approved by the IRS, the taxpayer identification number of the applicant must match the taxpayer identification number of the taxpayer that will claim the credit under § 48C.

\*Business Email

test.contact@outlook.com

Are you sure you want to give this user full read and edit access to Concept Paper 2024-0079?

☐ Yes, I am sure

Add Contributor

Organization Information

Project Information

Requirements

Notifications & Tasks

Attachments

**Contributors**

Withdraw

Success! User added as a contributor.

Finish

Contributors (1)

Contributor Number	Contact	Organization Name
CON-000220	Test Applicant Registered	Test Account

View All



# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### Revoking a Contributor's access from a Concept Paper

Applicants can revoke a Contributor's access to a Concept Paper if they are no longer a part of the applying organization or another reason.

1. Select the *Concept Paper* record to remove the contributor from.
2. Select the *Contributor* tab in the Concept Paper record.
3. Select the *Contributor Number* record of the contributor you'd like to remove.
4. Select the pencil next to the 'Access Level' field.
5. Select the 'Revoked' option from the drop down.
6. Press 'Save'.

[Organization Information](#) [Project Information](#) [Requirements](#) [Notifications & Tasks](#) [Attachments](#) [Contributors](#) [Withdraw](#)

**Add a Contributor**

Unless a transfer request is reviewed and approved by the IRS, the taxpayer identification number of the applicant must match the taxpayer identification number of the taxpayer that will claim the credit under § 48C.

\* Business Email

Are you sure you want to give this user full read and edit access to Concept Paper 2024-0079?

☐ Yes, I am sure

Add Contributor

Contributors (1)

Contributor Number	Contact	Organization Name
<a href="#">CON-000220</a>	Test Applicant Registered	Test Account

Contributor

CON-000220

Concept Paper

[2024-0079](#)

Credit Application

Contributor Number

CON-000220

Organization Name

Test Account

Access Level

Write

Contact

[Test Applicant Registered](#)

Contact

Test Applicant Registered

Agreed To Attestation

☐

Contributor

CON-000220

Concept Paper

2024-0079

Credit Application

Contributor Number

CON-000220

Organization Name

Test Account

This field is calculated upon save

\* Access Level

Revoked

--None--

Write

✓ Revoked

Agreed To Attestation

☐

Cancel

Save





# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### Submit your application to the Certification Stage

If your application that has been approved for an allocation, you can submit your application to the Department of Energy allowing the review team to determine if your application will advance to the Certification stage. *The Certification button will only be visible to Applicants for 2 years after their application status changes to “Allocation Approved”.*

1. Select the *Notifications* tab, or the *Notifications bell*.
2. Select the notification containing “New Certification Status update” in the Subject.
3. After selecting the correct notification, select the task under “Related To”.
4. Select the ‘*Application Certification*’ button.
5. You will be prompted to a ‘*Certification Documentation*’ screen where you will be required to upload the following documents

### Notifications

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

All Tasks ▾

32 items • Sorted by Subject • Filtered by All tasks - Closed, Recurring Parent, Due Date

Q Search this list...

Subject ↑	Name	Related To
1 Re: Control Number a0JBZ00000A7ael - New Certification Status update in the Qualifying Advanced Energy Project Credit (48C) Program Online Portal	Test Applicant Registered	a0JBZ00000A7ael
2 Re: Control Number a0JBZ00000A7AjC - New Certification Status update in the Qualifying Advanced Energy Project Credit (48C) Program Online Portal	Test Applicant Registered	a0JBZ00000A7AjC
3 Re: Control Number a0JBZ00000A7BA6 - New Certification Status update in the Qualifying Advanced Energy Project Credit (48C) Program Online Portal	Test Applicant Registered	a0JBZ00000A7BA6
4 Re: Control Number a0JBZ00000A7X10 - New Certification Status update in the Qualifying Advanced Energy Project Credit (48C) Program Online Portal	Test Applicant Registered	a0JBZ00000A7X10



Task

Re: Control Number a0JBZ00000A7ael - New Certification Status update in the Qualifying Advanced Energy Project Credit (48C) Program Online Portal

Related To

[a0JBZ00000A7ael](#)

CUI//SP-TAX

OMB Control Number: 1545 - 2151

Credit Application  
2023-6780

Topic  
Critical Material Projects

Application Stage  
Application for Allocation

Application Status  
Allocation Approved

Application Certification



Organization Details Project Information Requirements Notifications & Tasks Attachments Additional Stages Withdraw Application



# U.S. DEPARTMENT OF ENERGY

## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide – May 2024 Release

### Submit your application to the Certification Stage

If your application that has been approved for an allocation, you can submit your application to the Department of Energy allowing the review team to determine if your application will advance to the Certification stage. *The Certification button will only be visible to Applicants for 2 years after their application status changes to “Allocation Approved”.*

5. You will be prompted to a ‘Certification Documentation’ screen where you will be required to answer questions and upload documents.
6. After answering the required questions and uploading the required files, select the ‘Next’ button.

Certification Documentation

In accordance with Additional Guidance for the Qualifying Advanced Energy Project Credit Allocation Program under Section 48C(e) IRS 23-44, “Applications receiving allocation letters must provide evidence that they have met the requirements for certification, such as all permits necessary to commence construction. Applicants will upload documents providing this evidence to the 48C applicant portal not later than 2 years from the date the IRS notified the applicant that they have received an allocation.”

DOE’s process for certification is based in part on commitments and other claims stated by the applicant in the § 48C(e) application. As stated in IRS Notice 23-44, the evidence provided by the applicant for certification must therefore also include documents furnishing evidence that any commitments or other claims in the § 48C(e) application have been met. Documents already provided as appendices in the § 48C(e) application do not need to be submitted again for certification.

The taxpayer identification number of the applicant must match the taxpayer identification number of the taxpayer that will claim the energy credit under Section 48C (unless a transfer request is reviewed and approved by the IRS).

If you answer “Yes” to any of the following, please submit documents describing/explaining changes in the project for which an allocation was awarded. Refer to FAQs for details on each category.

Note: File sizes up to 2GB each will be accepted.

• Do you have documentation of commitments and claims for which documentation was not previously provided?

☒ Yes  
☐ No

• Required file format: [content:document] [category:] [filename]

[Upload Files](#) or Drop Files

• Have there been Changes to Proposed Project, including:

- Change in project description or specification
- Change in contracts and agreements previously described or submitted
- Change in location

☒ Yes  
☐ No

• Required file format: [content:document] [category:] [filename]

[Upload Files](#) or Drop Files

• Have there been changes in your plan for Workforce and Community Engagement, including:

- Agreements and plans relating to workforce
- Job Creation and Workforce Continuity

☒ Yes  
☐ No

• Required file format: [content:document] [category:] [filename]

[Upload Files](#) or Drop Files

• Have there been changes in your plans for Energy Community Transition:

- Did projections of hiring of displaced workers energy in energy communities change?

☐ Yes  
☒ No

• Are there new developments with respect to Tribal Community outreach?

If your project is located in or near a Tribal community and/or impacts Tribal Communities or has Tribal ownership, please submit any records of any new discussions or agreements regarding activity with that community regarding your project, tribal participation (including employment) and environmental impacts.

☐ Yes  
☒ No

• Have there been changes in the projected Local environmental impact?

If you submitted any building permits, NEPA certifications, other environmental statements with your application, please submit a statement confirming that there has been no change in the conditions relevant to the permits/inspections/certifications as of the date of this request.

☒ Yes  
☐ No

• Required file format: [content:document] [category:] [filename]

[Upload Files](#) or Drop Files

• Have your expectations with respect to Critical Materials integral to your project changed?

If your original expectation of providing high purity critical materials have been changed with respect to expected quantity or quality of the critical material, then please describe and explain the change.

☒ Yes  
☐ No

• Required file format: [content:document] [category:] [filename]

[Upload Files](#) or Drop Files

• Are there any Other Documents related to changes in your project not listed above?

The taxpayer must submit any additional documents not described above, including permits and agreements that affect your project, that demonstrate that any commitments or other claims made in the § 48C(e) application have been met.

☒ Yes  
☐ No

• Required file format: [content:document] [category:] [filename]

[Upload Files](#) or Drop Files

[Next](#)

Steps

Certification Documentation



# U.S. DEPARTMENT OF ENERGY

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7. After submitting the required certification documentation, you will be required to upload a self-attestation document to request certification for your 48C Credit Application. Select ‘Upload Files’ to upload your attestation.
8. Press the ‘Submit’ button to submit your attestation and your application for certification.

### Certification Attestations

\* Submit the required self-attestation documentation here to request certification for your 48C Credit Application. Refer to [Certification FAQs](#) for additional information.

or Drop Files

**\*\* 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. 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. If monitoring reveals possible evidence of criminal activity, such evidence may be provided to Law Enforcement Personnel.

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 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.

Submit

To view the requirements of the attestation documentation that , please visit the 48C Program Frequently Asked Questions (FAQ) [here](#).



## Qualified Advanced Energy Project Credit (48C) Program Applicant User Guide

### How to View the Certification Letter

1. Select the *My Applications* tab.
2. Select the *All Applications* tab and select the Control number of the Application whose Certification decision is available.
3. After selecting the record, select the *Additional Stages* tab. You should view the *Certifications* tab with the Certification Record (CERT-XXXX) associated to the application.
4. Select the *Certification Record*.
5. After selecting the *Certification Record*, you can view the Certification attachments associated with the application.
6. Select the file containing “Certification Confirmed Letter” to view your Certification Letter.

[Home](#) [Tax Credits](#) [My Applications](#) [My Organizations](#) [Notifications](#) [Help Center](#)

### My Applications

View and manage existing applications.

[Concept Papers](#) [All Applications](#)

48C Applications ▾

32 Items • Sorted by Application Date • Filtered by All credit applications - Record Type

Control Number	Topic	Organizati...	Application Status	Application Stage	Appli...	Applying Contact
1 a0JBZ00000A8ToF	2. Industrial Decarbonization Projects	Test Account	Allocation Approved	Application for Allocation	4/26/2024	Test Applicant Registered
2 a0JBZ00000A8Tpi	1. Clean Energy Manufacturing and Recycling Projects	Test Account	Allocation Approved	Application for Allocation	4/26/2024	Test Applicant Registered
3 a0JBZ00000A8Tj	2. Industrial Decarbonization Projects	Test Account	Allocation Approved	Application for Allocation	4/26/2024	Test Applicant Registered

CUI//SP-TAX

OMB Control Number: 1545 - 2151

Credit Application  
a0JBZ00000A8ToF

Topic  
2. Industrial Decarbonization Projects

Application Stage  
Application for Allocation

✓

✓

✓

Allocation Approved

Allocation Not Approved

Withdrawn

[Organization Details](#) [Project Information](#) [Requirements](#) [Notification & Tasks](#) [Attachments](#) [Additional Stages](#) [More](#)

If you have received a Certification letter for your qualified energy facility that is placed in service, you will be able to submit a Placed in Service application. Once submitted, your Placed in Service details will appear in this section, otherwise this section will remain empty.

Certifications (1)

Certification Name	Certification Status	Applying Contact
<a href="#">CERT-0176</a>	Certified	Test Applicant Registered

[View All](#)



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CUI//SP-TAX

OMB Control Number: 1545 - 2151

Certification  
CERT-0176

Credit Application  
a0JBZ00000A8ToF

Topic  
2. Industrial Decarbonization Projects

Application Stage  
Certification

Certification Status  
Certified

✓

✓

Certified

Allocation Revoked

Certification Attachments

Notifications & Tasks

Withdraw

Files (3)

Title	Owner	Last Modified
ECO48C Certification Confirmed Letter-a0JB...	48C IRS Examiner	4/26/2024, 11:47 AM
[ControlNumber]-CP-WCE	Test Applicant Registered	4/26/2024, 11:44 AM
[ControlNumber]-CP-WCE	Test Applicant Registered	4/26/2024, 11:44 AM

Department of the Treasury  
Internal Revenue Service  
Large Business & International  
Division

For your reference

Letter number: 6599 Date: April 26, 2024

We received your certification documentation.

You submitted certification documentation on behalf of Test Account, on 2024-04-26 relating to 48C control number a0JBZ00000A8ToF and the facility located at 123 test, hope Alabama 10000, geographic position 12.12312, 123.12332. Test Account is a member of Test Account.

The Department of Energy (DOE) reviewed the Section 48C(e) documentation and determined the certification requirements for the above cited facility were timely met (within two years from the allocation approval letter dated April 26, 2024). The Internal Revenue Service (IRS) has granted your request for certification confirmation for the Section 48C allocation of \$30,000 after considering your request and DOE's recommendation.

As provided in Section 5.09 of Notice 2023-18, within 2 years of receiving this certification letter Test Account, must notify the DOE through the eXCHANGE portal or any successor portal that the property has been placed in service. You must additionally include confirmation under penalties of perjury that the Prevailing Wages and Apprenticeship (PWA) requirements were met pursuant to Section 5.07 of Notice 2023-18.

Failure to notify the DOE that the project has been placed in service may cause the credit claimed to be revoked. Failure to provide the final PWA confirmation required in Section 5.07 of Notice 2023-18 will cause you to claim the Section 48C credit at the 6% credit rate, and the remainder of the Section 48C credits allocated for this project will be forfeited. If there is a disposition or cessation that triggers the recapture rules under Section 50 after eligible property is placed in service, you are to notify the IRS by filing Form 4255, Recapture of Investment Credit.

Additional information

Receiving this letter doesn't determine your tax liability. This acceptance doesn't preclude the IRS (under Section 7605(b) or any other IRS administrative provisions) from later examining your tax return or inspecting books or records or credits for the year that you claim the Section 48C(e) credit.

If you have a general question about the Qualifying Advanced Energy Project Credit Program under Section 48C(e), visit [Energy.gov/infrastructure/qualifying-advanced-energy-project-credit-48c-program](https://www.energy.gov/infrastructure/qualifying-advanced-energy-project-credit-48c-program). You may also call 202-586-9786 from 9 a.m. to 5 p.m. Eastern time.

Letter: 6599 (4-2024)  
Catalog Number: 94371Q