Applicant Checklist
Step 1: Application for Allocation Submission

Key Application Details

Facility Categories:

- **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

For more details on each category including how to qualify for Additional Selection Criteria, reference the Treasury Regulations and IRS Revenue Procedure 2024-19.

Each category has application options and key project information that is required, including but not limited to:

- ❑ Facility Location (including latitude and longitude to 5 decimals)
- ❑ Facility Technology Type (Solar or Wind)
- ❑ Facility Nameplate Capacity (kW AC and/or kW DC*)
- ❑ Customer/Offtaker Type
- ❑ Ownership Model
- ❑ Point of Interconnection (Behind-the-Meter BTM, Front-of-Meter FTM, or Off-Grid)

Applicants should review the required documentation and attestations certifying the information they are providing prior to submitting their applications. The documentation required for each category is detailed on the following pages.

**kW DC is only required for solar facilities.*

Applicant Checklist
Step 1: Application for Allocation Submission

Required Documents

Category 1 – Located in a Low-Income Community

- ❑ Final executed interconnection agreement, if applicable* (FTM or BTM** >1 MW-AC).
- ❑ An executed contract for the installation of the facility owned by the applicant, an executed contract to lease the facility between the applicant (as the lessor) and the lessee, or an executed power purchase agreement (PPA) for the generation by the facility between the applicant and the offtaker of the electricity (all BTM** facilities). Please see Rev. Proc 2024-19.
- ❑ If applying under Additional Selection Criteria Ownership Criteria, documentation demonstrating applicant meets Ownership Criteria. Please see Rev. Proc 2024-19.

Category 2 – Located on Indian Land

- ❑ Final executed interconnection agreement, if applicable* (FTM or BTM** >1 MW-AC).
- ❑ An executed contract for the installation of the facility owned by the applicant, an executed contract to lease the facility between the applicant (as the lessor) and the lessee, or an executed power purchase agreement (PPA) for the generation by the facility between the applicant and the offtaker of the electricity (all BTM** facilities). Please see Rev. Proc 2024-19.
- ❑ If applying under Additional Selection Criteria Ownership Criteria, documentation demonstrating applicant meets Ownership Criteria. Please see Rev. Proc 2024-19.

**If the facility is located in a market where the interconnection agreement cannot be countersigned by the utility prior to completion of construction or interconnection of the facility, see Rev. Proc 2024-19 for acceptable alternative documentation.*
***Off-Grid systems have the same requirements as BTM.*

Applicant Checklist
Step 1: Application for Allocation Submission

Required Documents (Continued)

Category 3 – Qualified Low-Income Residential Building Project

- ❑ Final executed interconnection agreement, if applicable* (FTM or BTM** >1 MW-AC).
- ❑ An executed contract for the installation of the facility owned by the applicant, an executed contract to lease the facility between the applicant (as the lessor) and the lessee, or an executed power purchase agreement (PPA) for the generation by the facility between the applicant and the offtaker of the electricity (all BTM** facilities). Please see Rev. Proc 2024-19.
- ❑ If applying under Additional Selection Criteria Ownership Criteria, documentation demonstrating applicant meets Ownership Criteria. Please see Rev. Proc 2024-19.
- ❑ Documentation demonstrating property will be installed on an eligible residential building.
- ❑ A Benefits Sharing Statement. Please see Rev. Proc. 2024-19.

Category 4 – Qualified Low-Income Economic Benefit Project

- ❑ Final executed interconnection agreement, if applicable*.
- ❑ If applying under Additional Selection Criteria Ownership Criteria, documentation demonstrating applicant meets Ownership Criteria. Please see Rev. Proc 2024-19.

**If the facility is located in a market where the interconnection agreement cannot be countersigned by the utility prior to completion of construction or interconnection of the facility, see Rev. Proc 2024-19 for acceptable alternative documentation.*
***Off-Grid systems have the same requirements as BTM.*

Applicant Checklist

Step 2: Placed in Service Requirements Submission (before tax filing)



Key Application Details

Applicants that receive an allocation must place the facility in service within four years of the receipt of allocation. After the facility is placed in service, applicants are required to submit *Placed in Service* information.

At this stage, applicants should be prepared to submit key project information, including but not limited to:

- ❑ Updated Facility Capacity (if applicable)
- ❑ Placed in Service Date

Applicants should review the required documentation and attestations certifying the information they are providing prior to submitting their *Placed in Service* information. For more details on each category reference the Treasury Regulations and IRS Revenue Procedure 2024-19.

The documentation required for each category is detailed on the following pages.

Applicant Checklist

Step 2: Placed in Service Requirements Submission (before tax filing)

Required Documents

Category 1 – Located in a Low-Income Community

- ❑ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming that the facility has been placed in service and the location of the facility being placed in service.
- ❑ Final, Professional Engineer (PE) stamped (if required by applicable state or local law) as-built design plan, PTO letter with nameplate capacity listed, or other documentation from an unrelated party verifying as-built nameplate capacity.

Category 2 – Located on Indian Land

- ❑ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming that the facility has been placed in service and the location of the facility being placed in service.
- ❑ Final, Professional Engineer (PE) stamped (if required by applicable state or local law) as-built design plan, PTO letter with nameplate capacity listed, or other documentation from an unrelated party verifying as-built nameplate capacity.

Category 3 – Qualified Low-Income Residential Building Project

- ❑ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming that the facility has been placed in service and the location of the facility being placed in service.
- ❑ Final, Professional Engineer (PE) stamped (if required by applicable state or local law) as-built design plan, PTO letter with nameplate capacity listed, or other documentation from an unrelated party verifying as-built nameplate capacity.
- ❑ Benefits Sharing Statement as defined in the Treasury Regulations demonstrating that the financial benefits requirements will be met based on the expected annual energy produced by the as-built facility at placed in service.

Applicant Checklist

Step 2: Placed in Service Requirements Submission (before tax filing)

Required Documents (Continued)

Category 4 – Qualified Low-Income Economic Benefit Project

- ❑ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming that the facility has been placed in service and the location of the facility being placed in service.
- ❑ Final, Professional Engineer (PE) stamped (if required by applicable state or local law) as-built design plan, PTO letter with nameplate capacity listed, or other documentation from an unrelated party verifying as-built nameplate capacity.
- ❑ Final list of low-income households served with the name, address, subscription share, and the income verification method used, if applicable*. Please see Rev. Proc 2024-19.
- ❑ Spreadsheet demonstrating the expected financial benefit to low-income subscribers to demonstrate the 20 percent bill credit discount rate.

**If financial benefits are delivered through a utility or government body where the utility or government body cannot provide a final list of low-income households served with all relevant details, please see Rev. Proc 2024-19 for acceptable alternative documentation.*