

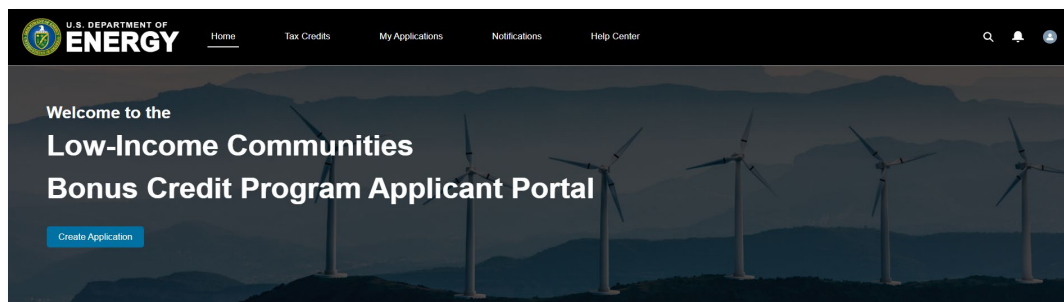


## Table of Contents

<a href="#">Low-Income Communities Bonus Credit Program DOE Applicant Portal Introduction</a>	2
<a href="#">Login.gov Account</a>	3
<a href="#">Concurrent Sessions</a>	8
<a href="#">Registration Process Overview</a>	9
<a href="#">Portal Navigation</a>	13
<a href="#">Facility Categories and Application Options</a>	15
<a href="#">My Applications</a>	16
<a href="#">Notifications</a>	17
<a href="#">Help Center</a>	18
<a href="#">Application for Allocation (Step 1)</a>	19
<a href="#">Placed in Service Submission (Step 2)</a>	30
<a href="#">Requests for Additional Information</a>	36
<a href="#">Exporting All Applications List View</a>	40
<a href="#">Emails and Notifications</a>	41
<a href="#">Accessing Your Determination Letter</a>	43
<a href="#">Application Status Definitions</a>	44
<a href="#">File Types and File Size Requirements</a>	45
<a href="#">Privacy Notices and Security Information</a>	46



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



All applications for the [Low-Income Communities Bonus Credit Program](https://eco.energy.gov/ejbonus/s/) must be submitted through the DOE 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 DOE Applicant Portal and upload certain documentation (in order to demonstrate eligibility and project viability).

The DOE Applicant Portal is built as a two-step process:

- **Step 1 (*Application for Allocation*)** – Registered applicants must 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 DOE Applicant 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.

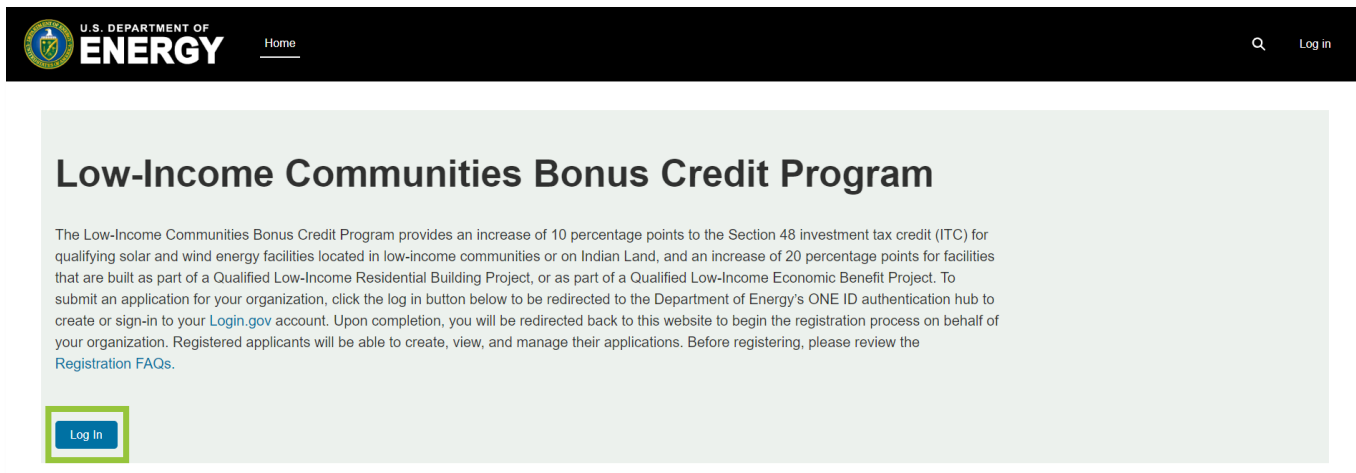


## Login.gov Account

In order to register for the DOE 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 [DOE Applicant Portal](#) and select *Log In* to begin your account setup and registration.



Select the *Login.gov* button to proceed.

## Low-Income Communities Bonus Credit Program Applicant Portal

Sign on with an existing account

 **LOGIN.GOV**

[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 the DOE 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.

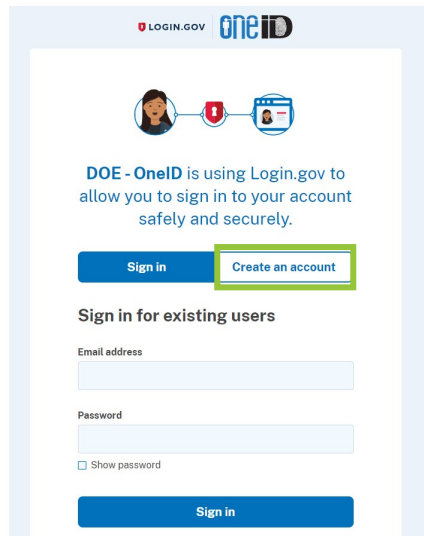


## Login.gov Account

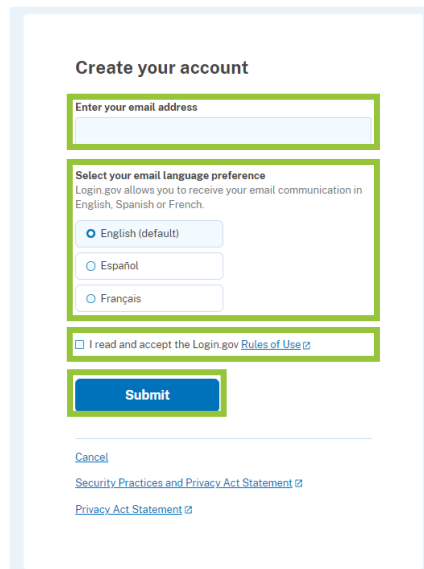
### Create Your Account (cont'd)

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 DOE Applicant Portal.

**Continue to DOE - OneID**

We'll share your information with DOE - OneID to connect your account.

✓ Email address  
test@testemail.com

⚠ Add a second authentication method. You will have to delete your account and start over if you lose your only authentication method.

**Agree and continue**

[Cancel](#)

### 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 oneID

DOE - OneID is using Login.gov to allow you to sign in to your account safely and securely.

**Sign in** Create an account

Sign in for existing users

Email address

Password

☐ Show password

**Sign in**

LOGIN.GOV oneID

Enter your authentication app code

One-time code  
Example: 123456

☒ Remember this browser

**Submit**

Enter the code from your authenticator app. If you have several accounts set up in your app, enter the code corresponding to Login.gov.

Don't have your authenticator app?  
[Choose another authentication method](#)

[Cancel](#)



## 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 DOE Support Desk](#) for assistance.

### Browser Security Notice

You signed in with a different browser  
than the one you started with. For  
security reasons, this is not allowed.

To continue, please sign in again.



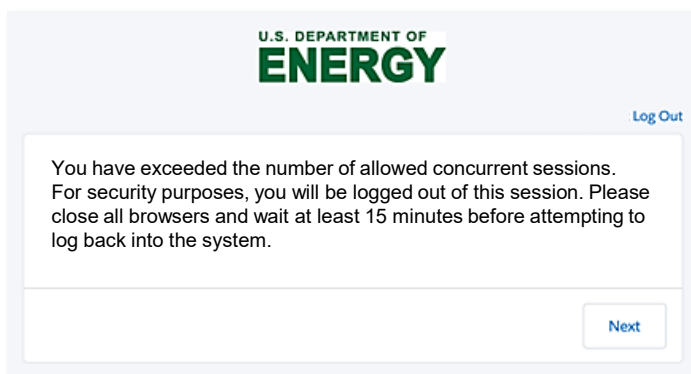
## Concurrent Sessions

### Concurrent Sessions Error Message

Due to security requirements, you are allowed to have only one active session in the DOE Applicant Portal at any time. If your session times out or you attempt to log into the DOE 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 at least 15 minutes before attempting to log back into the DOE Applicant Portal.

To avoid this error, ensure you log out of the DOE Applicant Portal when you are not actively taking an action in the DOE Applicant 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 DOE Applicant Portal registration process.

### Register as a DOE 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 appropriate 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. For additional information on these notices, please see [page 46](#) of this guide.

U.S. DEPARTMENT OF  
**ENERGY**

Log Out

**Section 48e 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 use 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

© 2023 U.S. Department of Energy. All rights reserved.



## Registration Process Overview

### Register as a DOE 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. Required fields are denoted with a red asterisk (\*). Please do not use acronyms or abbreviations.

You can update the Secondary Contact field after registration. If you are the Primary Contact and the Secondary Contact information changes, please update this field. If your organization does not have a Secondary Contact and there is no one who is eligible to be a Secondary Contact, or should you choose not to list a Secondary Contact, complete this section by listing the Primary Contact information again.

**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 a DOE 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 (if applicable), and UEI Number. The Organization Tax Information cannot be changed after registration.

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](https://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](https://www.SAM.gov).

The screenshot shows a web form titled "Organization Tax Information". It contains the following fields and labels:

- \* Select EIN/TIN**: Two radio buttons, "EIN" (selected) and "TIN".
- \* EIN**: A text input field with an information icon (i).
- Parent TIN**: A text input field with an information icon (i).
- Organization UEI Number**: A text input field with an information icon (i).



# Registration Process Overview

## Register as a DOE 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 DOE 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



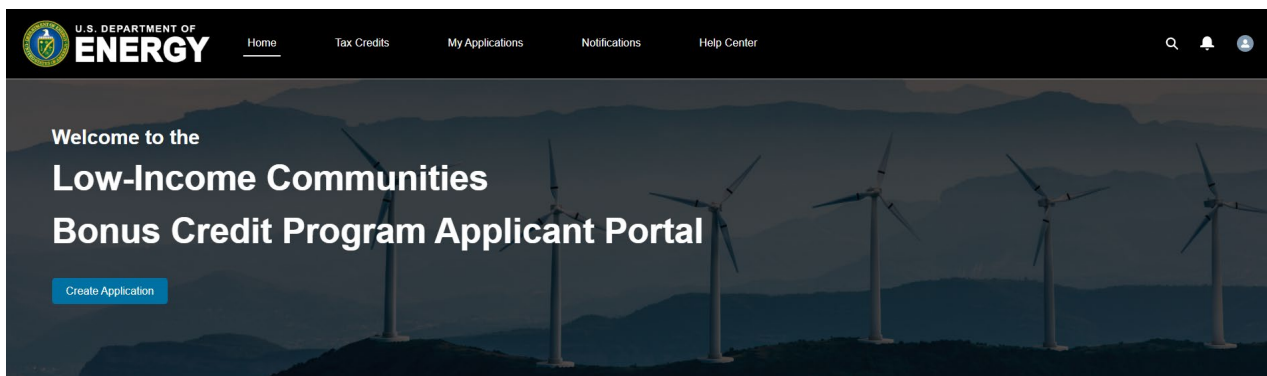


## Portal Navigation

### Portal Homepage Overview

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

- Select *Home* to return to the DOE 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 the DOE Support Desk contact information.



Review the *Credit Overview* section for information on the Low-Income Communities Bonus Credit Program. DOE 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.



## Portal Navigation

### Portal Homepage Overview (cont'd)

The Program Capacity Dashboard shows the capacity remaining within each category and application option for a given program year. The dashboard will be available after the initial 30-day application window and will be updated when applications for allocation are submitted by applicants and approved by IRS.

- **Starting Capacity (MW)** – The amount of capacity available at the start of the program year.
- **Allocated Capacity (MW)** – The amount of capacity awarded by the IRS within the program year.
- **Pending Capacity (MW)** – The amount of submitted capacity that has not yet been awarded by the IRS. This amount will change as applications are awarded, withdrawn, or rejected.
- **Remaining Capacity (MW)** – The amount of capacity remaining after deducting the Allocated Capacity and Pending Capacity from the Starting Capacity.

Application Option	Starting Capacity (MW)	Allocated Capacity (MW)	Pending Capacity (MW)	Remaining Capacity (MW)
Category 1				
Eligible Residential Behind-the-Meter (BTM)	200	14	0	186
Eligible Residential BTM – Additional Selection Criteria	200	3	4	193
Other Eligible LI Community Project	100	0	0	100
Other Eligible LI Community Project – Additional Selection Criteria	100	0	0	100
Category 2				
Located on Indian Land	100	0	4	96
Located on Indian Land - Additional Selection Criteria	100	0	0	100
Category 3				
Qualified Low-Income Residential Building Projects	100	5	0	96
Qualified Low-Income Residential Building Projects - Add'l Selection Criteria	125	0	0	125
Category 4				
Qualified Low-Income Economic Benefit Projects	250	0	4	246
Qualified Low-Income Economic Benefit Projects - Add'l Selection Criteria	550	0	5	545

The site footer includes links for easy navigation to the DOE Applicant Portal, Low-Income Communities Bonus Credit Program Details page (DOE Program homepage), Department of Energy website, and DOE Privacy Notice.



[Applicant Portal Homepage](#)

[Low-Income Communities Bonus Credit Program Details](#)

[Department of Energy](#)

[Privacy Notice](#)



## 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 19](#) of this guide.

HomeTax CreditsMy ApplicationsNotificationsHelp Center



### 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	Description
Application Option	
<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.
<a href="#">View All</a>	

Footnote: A qualified wind and solar facility is BTM if: (1) it is connected with an electrical connection between the facility and the paraword or sub-paraword 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 demand 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.

 U.S. DEPARTMENT OF  
**ENERGY**

HomeTax CreditsMy ApplicationsNotificationsHelp Center

Q🔔👤

## 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 ApplicationsTransfer Request Status

All Applications ▾

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

Q Search this list...

⚙

	Control Number ▾	Project Name ▾	Category Type ▾	Application Stage ▾	Allocation Status ▾	Placed In Ser... ▾	Application ... ▾	Applying Con... ▾	
1	006383004		Category 1	Application for Allocation	In progress				
2	006374928	UAT Test - 535	Category 1	Application for Allocation	Allocation Approved		3/18/2024		
3	006374927	UAT Test - 534	Category 1	Application for Allocation	Allocation Approved	In Progress	3/18/2024		
4	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 the DOE Applicant Portal. You must log into your secure DOE 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**

HomeTax CreditsMy ApplicationsNotificationsHelp Center

Q Search this list...⚙️🔔

## 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

	Subject ↑	Name	Related To	Status	Create Date
1	Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000000927 - Transfer Request Submitted		TR-000000927	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 DOE Applicant 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.



U.S. DEPARTMENT OF  
**ENERGY**

[Home](#)[Tax Credits](#)[My Applications](#)[Notifications](#)

[Help Center](#)



# Help Center

View help resources including FAQs, applicant user guides, and other information.

## How to submit a Place in Service application?

6 Views - Jan 4, 2024

## How to submit an Application for Allocation?

9 Views - Jan 3, 2024

## Initiate an Allocation Transfer Request

69 Views - Mar 21, 2024

U.S. Department of Energy | Office of Energy Justice and Equity

2024 Program Year (Last Updated: 9/13/2024) 18

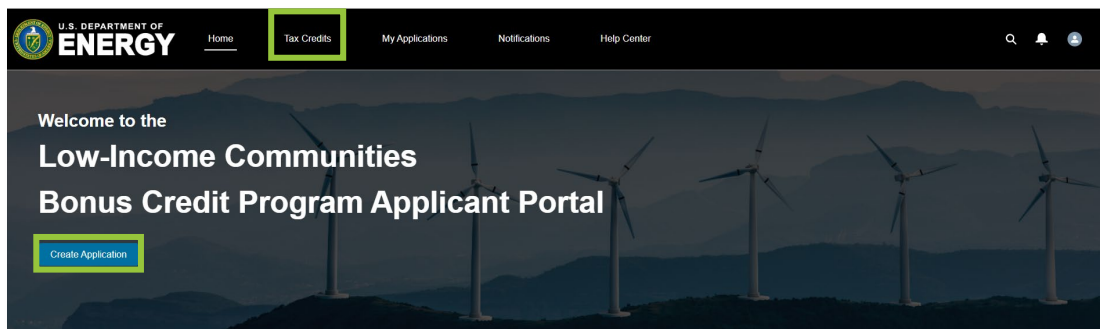


## Application for Allocation (Step 1)

### Submit a New Application for Allocation

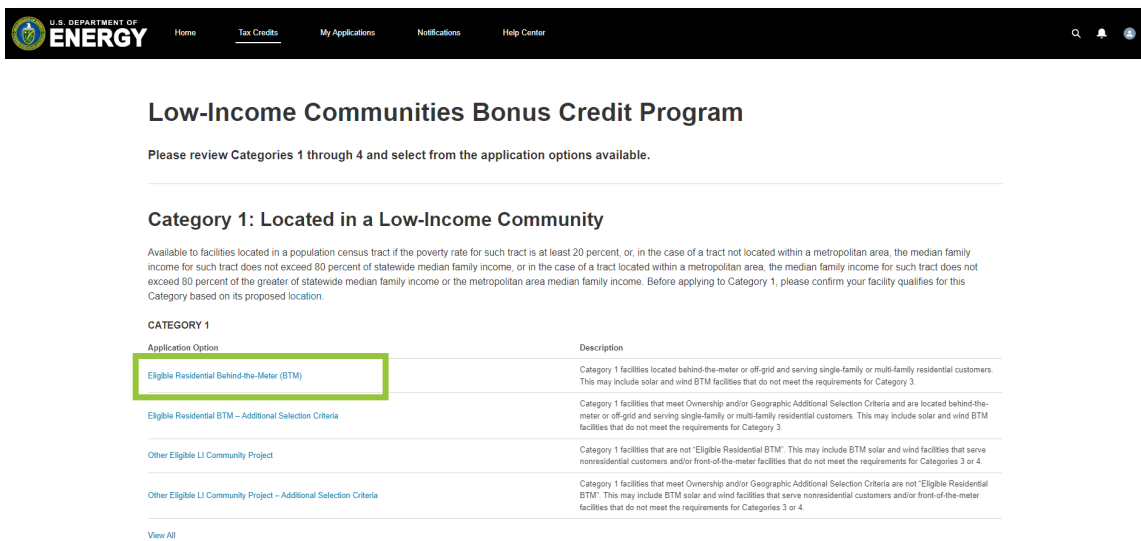
Follow the instructions outlined below to submit an application for allocation for the Low-Income Communities Bonus Credit Program.

Once you have successfully completed the registration process using Login.gov, log into the DOE Applicant 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.

The screenshot shows the U.S. Department of Energy application interface. At the top is a navigation bar with the U.S. Department of Energy logo, the text "U.S. DEPARTMENT OF ENERGY", and links for Home, Tax Credits, My Applications, Notifications, and Help Center. On the right side of the navigation bar are search, notification, and user profile icons. The main content area displays the "Credit Program Eligible Residential Behind-the-Meter (BTM)" application details. It includes a table with columns for Status, Start Date, and End Date, showing "In progress". Below this, the "Application Option" is "Eligible Residential Behind-the-Meter (BTM)", the "Category Type" is "Category 1", and the "Description" is "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." At the bottom left of the form is a blue "Apply" button, which is highlighted with a green border.





## 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 DOE Support Desk](#) for assistance in updating your Facility Identification Details.

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.

#### GPS Coordinates of the Facility

\*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

Next

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 Files Or drop files

##### 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 Files Or drop files

##### Upload Ad Hoc Documentation:

 Upload Files Or drop files

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 submission. 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 provided by the applicant 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.

U.S. DEPARTMENT OF ENERGY

Home Tax Credits My Applications Notifications Help Center

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

### Instructions for Applying

Take a moment to review your application.

Click [Edit](#) to enter or update your application information. Click [Add Files](#) to include any supporting documentation, if necessary.

When you're finished, click [Submit Application](#). You won't be able to edit your application once it's submitted.

Category Type	Application Option	Allocation Status	Application Stage	Program Year
Category 1	Eligible Residential Behind-the-Meter (BTM)	In progress	Application for Allocation	2024

[In progress](#) [Submitted](#) [Under Review](#) [Suspended](#) [Allocation](#) [Allocation](#) [Awarded](#) [Not Awarded](#) [Closed](#) [Rejected](#)

Organization Details **Application for Allocation** [Placed in Service](#) [Requirements](#) [Notifications & Tasks](#) [Withdraw Application](#) [Forfeit Allocation](#) [Attachments](#)

#### Organization Details

Program Year  
2024

Control Number  
006590341

Application Option  
Eligible Residential Behind-the-Meter (BTM)

Allocation Status  
In progress

Application Date

Reason for Rejection



## 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<sup>1</sup>

Single Family Residential

Ownership Model (All Categories)

Applicant is both the owner of the Site/Building and the energy facility

Additional Selection Criteria<sup>2</sup>

Customer/Offtaker Type Other Explanation<sup>1</sup>

Point of Interconnection<sup>3</sup>

Behind the meter

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

Files (1)

Test Document 48e

Aug 14, 2023 • 12KB • docx

Add Files

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 or 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 search by Control Number or Project Name or sort by Application Date.

**My Applications**

View and manage existing applications. To download a report including all applications select the "Download All Application" button.

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

[All Applications](#) [Transfer Request Status](#)

[Download All Applications](#)

All Applications ▾

50+ Items • Sorted by Allocation Status • Filtered by All credit applications - Record Type

	Control Number	Project Name	Category Type	Application Stage	Allocation Sta...	Placed In ...	App...	Applying ...	P...
1	111111156	5.15 Data Import 1	Category 2	Application for Allocati...	Allocation Approved	5/15/2024	ECOe Test C...	2024	
2	006190072	Test	Category 3	Application for Allocati...	Allocation Approved	5/24/2024	ECOe Test C...	2024	
3	006390064	Test Rank 1	Category 1	Application for Allocati...	Allocation Approved	In Progress	5/28/2024	ECOe Test C...	2024

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 may only be withdrawn when the allocation status is "In Progress" or "Submitted". Applications in all other statuses **cannot** be withdrawn.

Credit Application  
111111112

Category Type: Category 2  
Application Option: Located on Indian Land  
Allocation Status: Submitted  
Application Stage: Application for Allocation  
Program Year: 2024

Submitted Under R... Suspended Allocatio... Allocatio... Awarded Not Awar... Closed Rejected Withdrawn Transfe

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





## Application for Allocation (Step 1)

### Forfeit an Allocation

To forfeit a previously awarded allocation of Capacity Limitation, navigate to the *My Applications* page. Filter as needed to locate your approved allocation. You can search for the allocation by Control Number or Project Name or sort by Application Date.

**My Applications**

View and manage existing applications. To download a report including all applications select the "Download All Application" button.

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

[All Applications](#) [Transfer Request Status](#)

[Download All Applications](#)

All Applications ▾

50+ Items • Sorted by Allocation Status • Filtered by All credit applications • Record Type

Control Number	Project Name	Category Type	Application Stage	Allocation Sta...	Placed In ...	App...	Applying ...	P...
1 111111156	5.15 Data Import 1	Category 2	Application for Allocati...	Allocation Approved	5/15/2024	ECOe Test C...	2024	
2 006190072	Test	Category 3	Application for Allocati...	Allocation Approved	5/24/2024	ECOe Test C...	2024	
3 006390064	Test Rank 1	Category 1	Application for Allocati...	Allocation Approved	In Progress	5/28/2024	ECOe Test C...	2024

Navigate to the *Forfeit Allocation* tab and select the *Forfeit Allocation* button and follow the prompts. Once an allocation is forfeited, you will not be able to complete the placed in service submission or later attempt to claim the increase to the investment credit under section 48. **This action cannot be undone.** You will be able to view previously forfeited allocations on the *My Applications* page.

Only applications with a status of "Allocation Approved" and that have not yet submitted the facility's placed in service information for review can forfeit an allocation of Capacity Limitation. If you have already completed the Placed in Service submission, you cannot forfeit your allocation through the DOE Applicant Portal.

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

**Credit Application**  
006190072

Category Type: Category 3  
Application Option: Qualified Low-Income Residential Building Projects  
Allocation Status: Allocation Approved  
Application Stage: Application for Allocation  
Program Year: 2024

Allocation... Allocation... Awarded Not Awar... Closed Rejected Withdrawn Transfer

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

To forfeit your allocation of Capacity Limitation, select the "Forfeit Allocation" button. Once an allocation of Capacity Limitation is forfeited, the facility will no longer be considered, and your allocation of Capacity Limitation will not be reinstated. You will not be eligible to submit Placed in Service information for this facility once you have forfeited your allocation of Capacity Limitation. **This action cannot be undone.**

**Forfeit Allocation**




## Placed in Service Submission (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 an 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.

 U.S. DEPARTMENT OF  
**ENERGY**

HomeTax CreditsMy ApplicationsNotificationsHelp Center



[All Applications](#)Transfer Request Status

Download All Applications

All Applications ▾

50+ Items • Sorted by Allocation Status • Filtered by All credit applications - Record Type

Q Search this list...

⚙



## Placed in Service Submission (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 Category 2	Application Option Located on Indian Land - Additional Selection Criteria	Status Allocation Approved	Application Stage Application for Allocation
-----------------------------	--	-------------------------------	---

Placed in Service

✓

✓

✓

✓

Allocation ...

Allocation ...

Awarded

Not Award...

Closed

Rejected

Withdrawn

Organization Details

Application for Allocation

Placed in Service

Requirements

Notifications & Tasks

Withdraw Application

Forfeit Allocation

Attachments

Control Number  
000004039

Application Option  
Located on Indian Land - Additional Selection Criteria

Status  
Allocation Approved

Application Date  
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 Submission (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.

U.S. DEPARTMENT OF ENERGY

Home Tax Credits My Applications Notifications Help Center

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

### Technology Capacity Changes

**Facility Technology Details**

\* Technology Type ⓘ

☒ Solar Energy Facility

☐ Wind Energy Facility

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

**Facility Size**

\* Qualified Facility Nameplate Capacity (kW AC) ⓘ

40.001

\* Qualified Facility Nameplate Capacity (kW DC) ⓘ

50.001

\* Energy Storage Nameplate Power Rating (kW) ⓘ

50.001

\* Energy Storage Nameplate Energy Capacity (kWh) ⓘ

100.01

Previous Next

**Steps**

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



## Placed in Service Submission (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 the 'Placed in Service Documentation' form within the U.S. Department of Energy portal. The header includes the U.S. Department of Energy logo and navigation links: Home, Tax Credits, My Applications, Notifications, and Help Center. The page title is 'CUI//SP-TAX' and the OMB Control Number is '1545-2308'. The form is titled 'Placed in Service Documentation' and contains the following sections:

- \*Placed in Service Date**: A text field with the value '04-24-2024' and a calendar icon.
- Upload the placement in Service at Project Location Documentation:**
  - Permission to Operate (PTO) letter (or commissioning report verifying for off-grid facilities) that the facility has been placed in service and the location of the facility being placed in service.
  - **Upload Files** Or drop files
- Upload the Verification of As-Built Nameplate Capacity Documentation:**
  - 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.
  - **Upload Files** Or drop files
- Upload Ad Hoc Documentation:**
  - **Upload Files** Or drop files

At the bottom of the form are two buttons: 'Previous' and 'Next'.

On the right side, there is a 'Steps' section with a vertical progress bar:

- Placed in Service (Completed)
- Technology Capacity Changes (Completed)
- Placed in Service Documentation (Current Step)



## Placed in Service Submission (Step 2)

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

Review the information provided at the placed in service stage for accuracy prior to submission. 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 submission's status as it moves through the review process.

Select the *Placed in Service* tab to review your submission 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 submission. See the Notifications section for more information on communications you may receive.

Placed in Service  
REQ-006167466

Credit Application: 006167466 | Category: Category 1 | Application Option: Eligible Residential Behind-the-Meter (BTM) | Placed in Service Status: In Progress | Program Year: 2024

In Progress | Submitted | Under R... | Suspended | Awarded | Not Awar... | Allocati...

Placed in Service Details | Requirements | Notifications & Tasks | Forfeit Allocation

Placed in Service Name: REQ-006167466 | Owner: NREL Admin | PIS Submitted Date: 5/30/2024

Technology Type: Solar Energy Facility | Status: In Progress

Facility Nameplate Capacity (kW DC): 8,000 | Storage Nameplate Power Rating (kW): 5,000

Facility Nameplate Capacity (kW AC): 5,000 | Storage Nameplate Energy Capacity (kWh):

Placed in Service Date: (MM/DD/YYYY): 4/23/2024 | Program Year: 2024

Upload Files | Or drop files

Files (1)

File Name	Created Date
Test Document File	06/06/2024 4:16 PM



## Placed in Service Submission (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

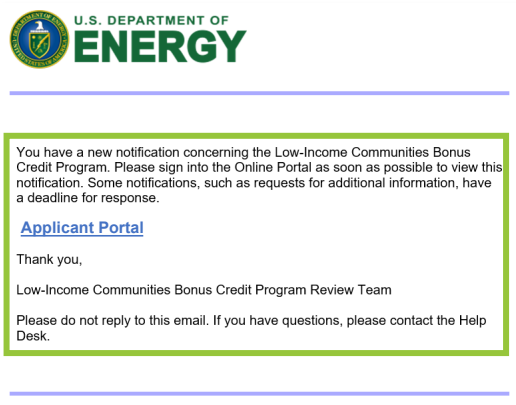


## Requests for Additional Information

### 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 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 the DOE Applicant Portal.



Once you have logged into the DOE 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.

	Subject	Name	Related To	St...	Create Date	
1	Re: Low-Income Communities Bonus Credit Program Control Number 000004039 - Application is Under Review	ANDREW as...	000004039	Open	9/20/2023, 9:16 AM	Task
2	Re: Low-Income Communities Bonus Credit Program Control Number 000004039 - Additional Information Request...	ANDREW as...	000004039	Open	9/20/2023, 9:17 AM	Task






## 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.

 U.S. DEPARTMENT OF  
**ENERGY**

HomeTax CreditsMy ApplicationsNotificationsHelp Center

 Task

Re: Low-Income Communities Bonus Credit Program Control Number 006486039 - Additional Information Requested

Related To

[006486039](#)

Subject:

Re: Low-Income Communities Bonus Credit Program Control Number 006486039 - Additional Information Requested

Comments:

After reviewing your application, the DOE Review team has a request for further information.

Provide documentation confirming Placed in Service date.

To view the information being requested for your application, go to the My Applications page and select the application with control number 006486039, and then select the "Requirements" tab.

You have 12 business days from the date of this notification to submit additional information. Business days do not include weekends and federal holidays.

Please respond to this request for additional information by uploading the required documentation directly in the application and resubmitting the application for review via the Portal. Emails to the DOE Help Desk do not meet the requirement to respond within 12 business days.

Failure to respond to this request for additional information within 12 business days may result in your application being withdrawn from further consideration. If withdrawn, you may be able to create and submit a new application for potential future review.

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:** Any application with a pending request for additional information will be in the Suspended status. Requests for additional information **require a response 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  
006190072

Category Type  
Category 3

Application Option  
Qualified Low-Income Residential Building Projects

Allocation Status  
Allocation Approved

Application Stage  
Application for Allocation

Program Year  
2024

✓

✓

✓

✓

Allocation...

Allocatio...

Awarded

Not Awar...

Closed

Rejected

Withdrawn

Transfe

◀

▶

Organization Details

Application for Allocation

Placed in Service

Requirements

Notifications & Tasks


Withdraw Application

Forfeit Allocation

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

[Test Community](#)

Completed Date

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

U.S. Department of Energy | Office of Energy Justice and Equity

2024 Program Year (Last Updated: 9/13/2024) 39



## Exporting All Applications List View

### Export All Applications List View

To export a list view of all Applications, navigate to *My Applications* and select the *Download All Applications* button on the right-hand side. This will automatically download an .xlsx file of all existing applications.

**My Applications**

View and manage existing applications. To download a report including all applications select the "Download All Application" button.

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

[All Applications](#) Transfer Request Status

[Download All Applications](#)

All Applications ▾

50+ Items • Sorted by Project Name • Filtered by All credit applications - Record Type

	Control Number	Project Name	Category Type	Application Stage	Allocation Status	Placed In	App...	Applying ...	P...
1	006390064	Test Rank 1	Category 1	Application for Allocati...	Allocation Approved	In Progress	5/28/2024	ECOE Test C...	2024
2	006390085	Test Rank 1	Category 1	Application for Allocati...	Suspended		5/28/2024	ECOE Test C...	2024

Once downloaded, the file will open in Excel. To sort and filter in Excel, select and highlight columns A through K. Under the "Home" tab on the main menu, select "Merge & Center" to unmerge all cells. Then, select the header row (e.g., Credit Application, Project Name). Under the "Data" tab on the main menu, select "Filter". Then, select the dropdown to sort and filter by column as needed.

My Applications

As of 2024-06-14 10:14:24 Eastern Standard Time/EST • Generated by

Filtered By

Show: All credit applications

Credit Application: Control Number	Project Name	Status	Application Stage	Placed In Service Status	Application Date	Applying Contact	Program Year
006283083	Org Test	In progress	Application for Allocation				2023
006383004		In progress	Application for Allocation				2023
006374923 - Transferred	UAT Test - 530	Transfer Complete	Application for Allocation		3/18/2024		2023
006374924 - Transferred	UAT Test - 531	Transfer Complete	Application for Allocation		3/18/2024		2023
006374924	UAT Test - 531	Allocation Approved	Application for Allocation		3/18/2024		2023
006374925	UAT Test - 532	Allocation Approved	Application for Allocation		3/18/2024		2023
006374923 - Transferred	UAT Test - 530	Transfer Complete	Application for Allocation		3/18/2024		2023
006374927	UAT Test - 534	Allocation Approved	Application for Allocation	In Progress	3/18/2024		2023
006374928	UAT Test - 535	Allocation Approved	Application for Allocation	In Progress	3/18/2024		2023
006374923	UAT Test - 530	Allocation Approved	Application for Allocation	In Progress	3/18/2024		2023



## Emails and Notifications

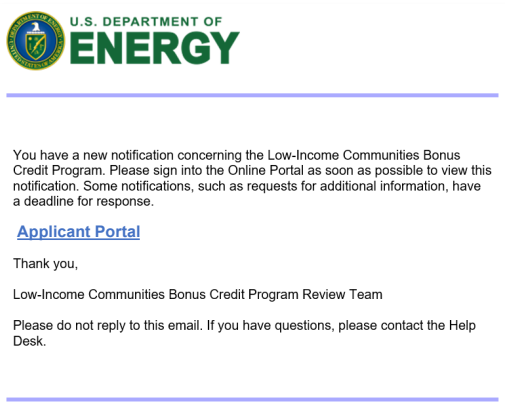
### DOE Applicant Portal Emails and Notifications

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

No taxpayer information will be communicated via email. You are required to log into the DOE 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 the DOE 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 the DOE Applicant Portal to view your notification.

U.S. DEPARTMENT OF  
**ENERGY**

HomeTax CreditsMy Applications**Notifications**Help Center

## Notifications

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

All Tasks

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

1

Re: Control Number 000316064 - New Notification Available in the Low-Income Communities Bonus Credit Program Online Portal

Test Community

000316064

Open

8/10/2023, 8:23 AM

2

Re: Control Number 000316064 - New Notification Available in the Low-Income Communities Bonus Credit Program Online Portal

Test Community

000316064

Open

8/10/2023, 8:23 AM

3

Re: Control Number 000316064 - New Notification Available in the Low-Income Communities Bonus Credit Program Online Portal

Test Community

000316064

Open

8/10/2023, 8:23 AM



## Emails and Notifications

### DOE 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 DOE Applicant 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.

Organization Details	<b>Application for Allocation</b>	Placed in Service	Requirements	Notifications & Tasks	Withdraw Application	Attachments
Control Number 000108867		Allocation Status Allocation Not Approved				
Application Option Eligible Residential Behind-the-Meter (BTM)		Application Date 1/18/2024				
		<b>Reason for Rejection Ineligible Entity for Purpose of this Program</b>				

### 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*.

Organization Details	Application for Allocation	Placed in Service	Requirements	Notifications & Tasks	Withdraw Application	<b>Attachments</b>
Files (2)						
File Name		Created Date				
<b>Allocation Denial Letter-000108867</b>		01/18/2024 10:10 AM				
48(e) Executed Contract - Test		01/18/2024 9:52 AM				



## 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.
- **Transfer Complete** – Your allocation has been successfully transferred.
- **Withdrawn** – Your Application for Allocation has been withdrawn and will no longer be considered for review.
- **Allocation Forfeited** – Your allocation has been forfeited.





# 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 DOE 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 DOE Applicant Portal contains several disclosures and notices related privacy and security of the information captured in the DOE Applicant Portal.

### Protecting Your Privacy


Prior to logging in to the DOE 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 DOE 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 DOE Applicant Portal.



Log Out

Section 48e 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

© 2023 U.S. Department of Energy. All rights reserved.



## Privacy Notices and Security Information

### Controlled Unclassified Information (CUI) Notice

Each time you log into the DOE 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 DOE Applicant Portal.

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



### Controlled Unclassified Information (CUI) Markings

Each page of the DOE 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.

