

Qualifying Advanced Energy Project Credit (48C) Program

Applicant User Guide

1.	Qualifying Advanced Energy Project Credit (48C) Program Introduction	2
2.	Log In via ID.me	3
3.	Registration Types	5
4.	Privacy Notices and Security Information	6
5.	Entering The Portal	8
6.	Help Center	9
7.	Notifications	10
8.	How to access Related Forms and Templates	12
9.	How to submit a Concept Paper	13
10.	Adding a Contributor to a Concept Paper or Credit Application	20
11.	Revoking a Contributor's access from a Concept Paper	22
12.	How to submit your Credit Application	23
13.	Credit Application Submission Attestations	31
14.	Credit Application Record Overview	34
15.	How to view the Application Decision	35
16.	How to request a Debrief from DOE	37
17.	How to view your Debrief letter	39
18.	Submit your application to the Certification Stage	41
19.	How to view the Certification Letter	44
20.	How to submit your application to the Placed in Service Stage	46
21.	How to respond to a Placed in Service Requirement	49
22.	How to submit a case to DOE	
23.	Withdraw your Credit Application.	54



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

Qualifying Advanced Energy Project Credit (48C) Program Introduction

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

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



➡ Department of Energy Announcement:

Credit Overview

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



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



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



Qualifying Advanced Energy Project Credit (48C) Program

Applicant User Guide



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

ID.me Registration Tips:

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

Create an ID.me account			
O If you already have an ID.me account, do not create a new one. Sign in to your existing account.			
* Indicates a required field Email *			
Enter your personal email address			
Password*			
Enter password			
Confirm Password *			
Reenter password			
Remember me For your security, select only on your devices. I accept the ID.me <u>Terms of Service</u> and <u>Privacy</u> <u>Policy</u> *			
Create account			



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



ID.me Log In Instructions:

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

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

Additional Information:

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

- 1. Who is ID.me?
- 2. How ID.me protects my information
- 3. Why should I trust ID.me?
- 4. How ID.me uses your data

New to ID.me? Create an ID.me account Email Enter your email address Password Enter password Remember me For your security, select only on your devices. Sign in Forgot password



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

Registration Types

When registering for the 48C Portal, users will be prompted to select between 2 categories of users— as a *Merit Reviewer* or to *Submit an Application for Allocation*.



By selecting the *Register as a Merit Reviewer* option, users will be redirected to submit the 48C Merit Reviewer Application form.

To submit a 48C Concept Paper or 48C Credit Application, users will have to select the *Submit an Application for Allocation* option.

After selecting your option, click Next to proceed to the 48C Applicant Portal.





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

Privacy Notices and Security Information

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

Protecting Your Privacy

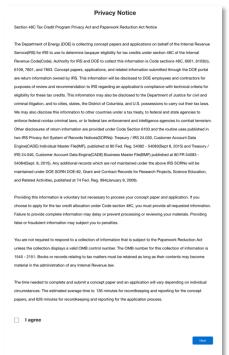
Prior to logging in to the Applicant Portal you are provided general information related to how DOE will protect your privacy in accordance with the IRS's federal tax information (FTI) protection standards under Internal Revenue Service Code Section 6103 and other federal laws and regulations. For more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

Protecting your Privacy

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

Privacy Act and Paperwork Reduction Act Notice

When you register as a new user in the Applicant Portal, you will be prompted to read and agree to the Section 48C Tax Credit Program Privacy Act and Paperwork Reduction Act Notice. You must acknowledge the Privacy Notice to submit Applications and Concept Papers via the Applicant Portal.





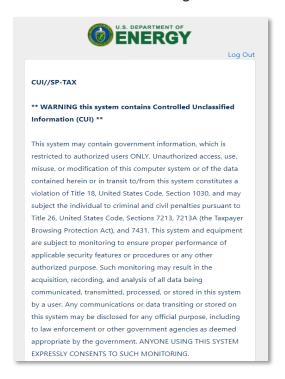
Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

Privacy Notices and Security Information

Controlled Unclassified Information (CUI) Notice

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

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



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

Controlled Unclassified Information (CUI) Markings

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





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

Entering the Portal

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

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



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

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



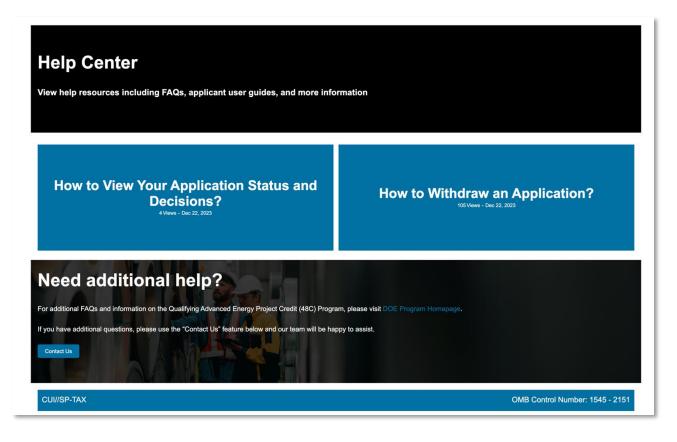
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Help Center - View Help Desk Resources including FAQs, Articles, and Other Information

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

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

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





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

Notifications

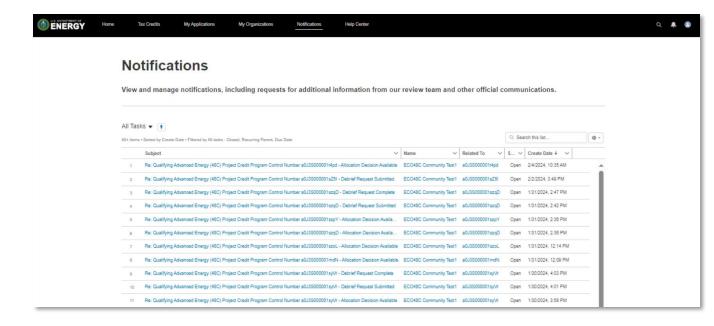
Select *Notifications* on the navigation bar to view and manage notifications, including requests for additional information from our application review team and other official communications such as official allocation award letters.

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

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

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

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

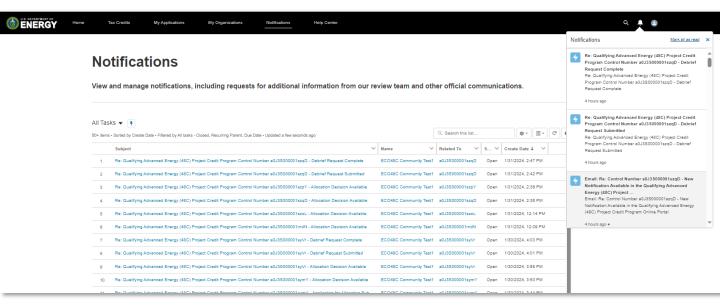




Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

Notifications

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



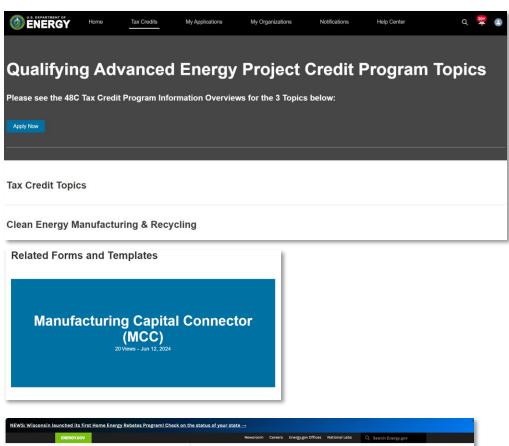


Qualifying Advanced Energy Project Credit (48C) Program

Applicant User Guide

How to Access Related Forms and Templates

Templates and articles for the current application cycle will be posted in the *Tax Credits* tab of the 48C Applicant Portal. To access any templates, forms and related articles, navigate to the *Tax Credits* tab and scroll to the *Related Forms and Templates* section. By selecting the blue square for a respective form or template, you will be directed to the linked form or template.







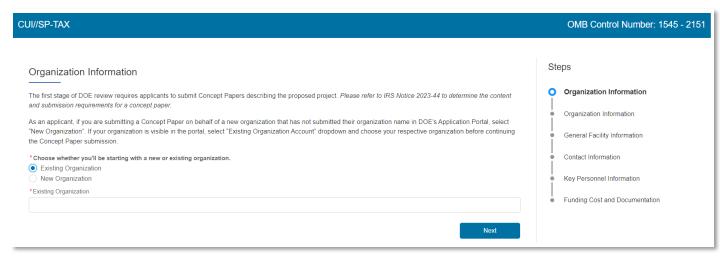
Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Submit a Concept Paper

- 1. Select the Tax Credits tab
- 2. Select the Apply Now button
- 3. Select *New Organization* if you are submitting a Concept Paper on behalf of an organization that has not submitted their organization's name in the 48C Applicant Portal. Select *Existing Organization* if your organization is visible in the portal.



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





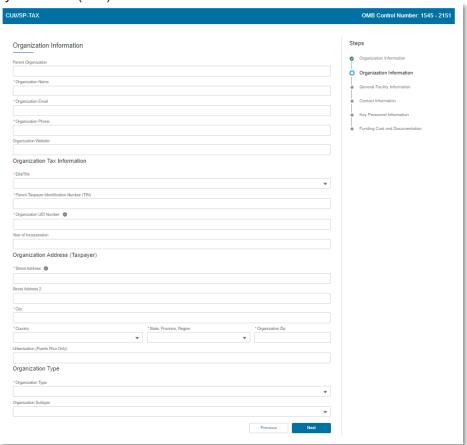
Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Submit a Concept Paper

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

Required fields in each section include:

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



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



Qualifying Advanced Energy Project Credit (48C) Program

Applicant User Guide

How to Submit a Concept Paper

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

Required fields in each section include:

- General Facility Information:
 - · Project Title
 - Abstract
 - Topic
 - Qualifying Advanced Energy Project Type
 - Qualifying Advanced Energy Project Subtype
 - · Is your Project in an energy community?

Facility Address:

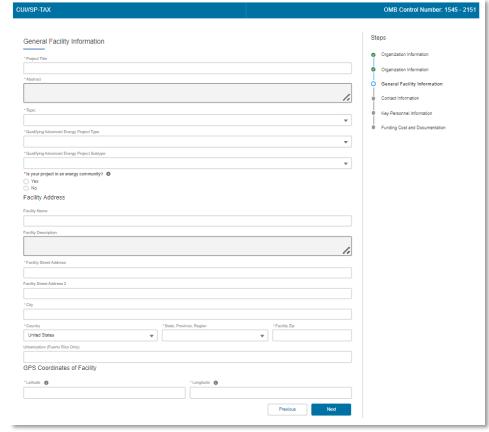
- Facility Street Address
- City
- · State, Province, Region
- Facility Zip code
- Country

GPS Coordinates of Facility

- Latitude
- Longitude

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

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



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





Qualifying Advanced Energy Project Credit (48C) Program

Applicant User Guide

How to Submit a Concept Paper

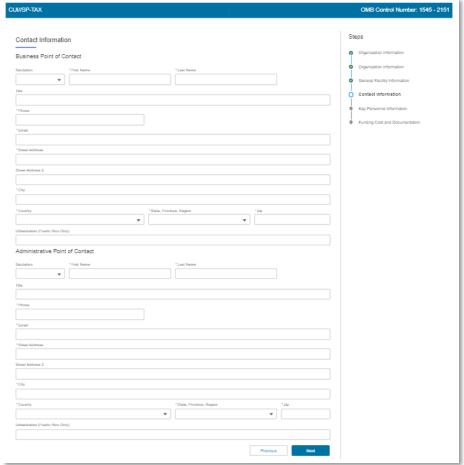
After submitting the General Facility Information, the applicant will be prompted to submit the Contact Information in the following page. The **Business Point of Contract** is the main point of contact within the organization responsible for the success of the execution of the project. The **Administrative Point of Contract** is the person identified and authorized by the organization to submit the concept paper or credit application on behalf of the applicant and to engage with DOE and IRS on all administrative matters related to the submission.

Required fields in each section include:

- Business Point of Contact:
 - · First and Last Name
 - Phone Number
 - Email
 - Street Address
 - City
 - State, Province, Region
 - Zip code
 - Country

Administrative Point of Contact:

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



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

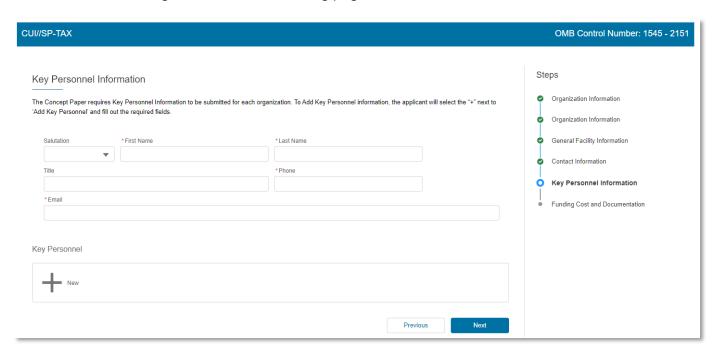




Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Submit a Concept Paper

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



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

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



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

How to Submit a Concept Paper

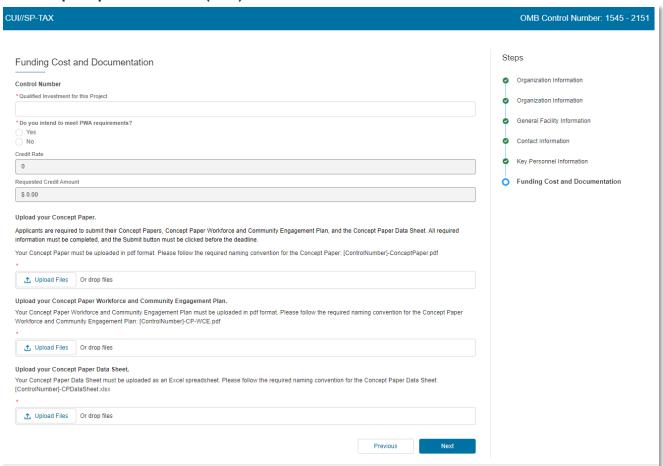
After submitting the Key Personnel Information, the applicant will be prompted to submit the Funding Cost and Documentation for each organization in the following page.

Required fields include:

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

Required Concept Paper files to upload include:

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



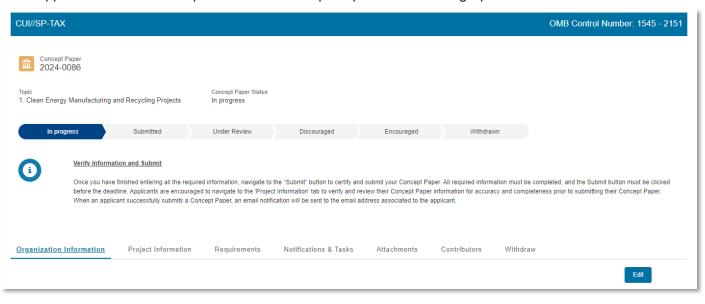
Once all required fields have been completed in the Funding Cost and Documentation section and the Concept Paper files are uploaded, the new users will select *Next* to proceed to the remainder of the Concept Paper Submission.

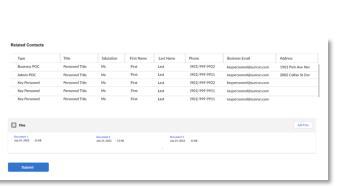


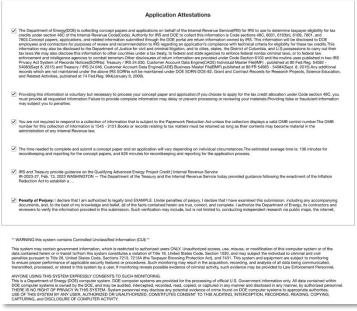
Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Submit a Concept Paper

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







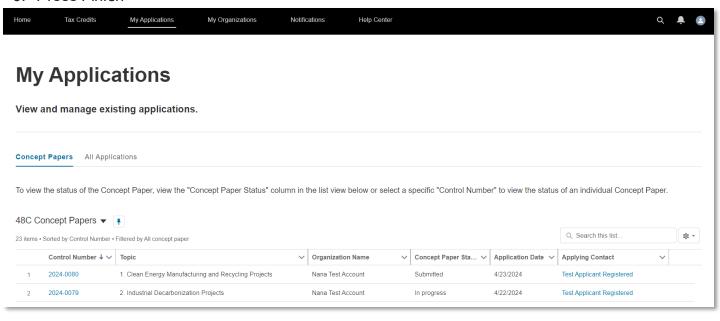


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

Adding a Contributor to a Concept Paper or Credit Application

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

- 1. Select the My Applications tab
- Select the All Applications or Concept Papers section to view your Credit Applications or Concept Papers
- 3. Select the control number of the desired Concept Paper or Credit Application whose status is *In Progress*
- Select the Contributors tab in the record (select the More dropdown on a Credit Application)
- 5. Enter the Contributor's email in the *Business Email* field and select the checkbox to give read and edit permissions to the Concept Paper before pressing *Add Contributor* button.
- 6. Press Finish



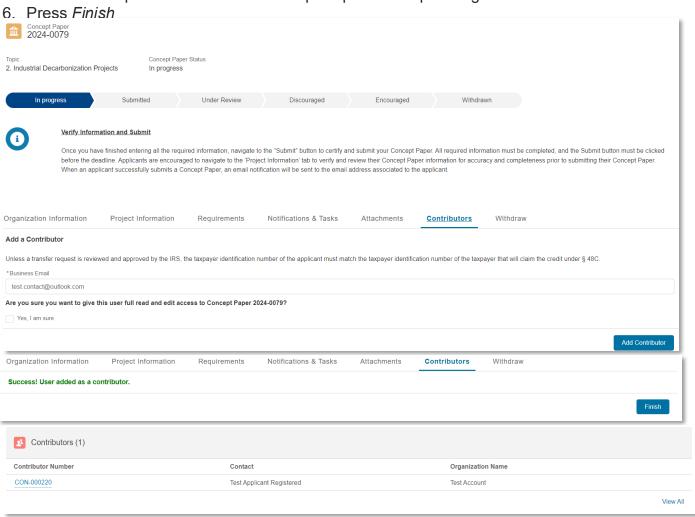


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

Adding a Contributor to a Concept Paper or Credit Application

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

- 1. Select the My Applications tab
- Select the All Applications or Concept Papers section to view your Credit Applications or Concept Papers
- Select the control number of the desired Concept Paper or Credit Application whose status is *In Progress*
- Select the Contributors tab in the record (select the More dropdown on a Credit Application)
- Enter the Contributor's email in the Business Email field and select the checkbox to give read and edit permissions to the Concept Paper before pressing Add Contributor button.

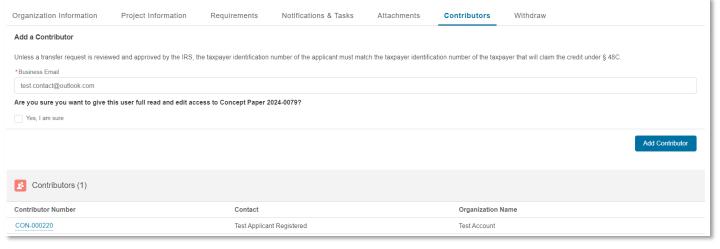


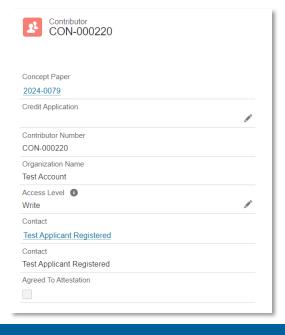


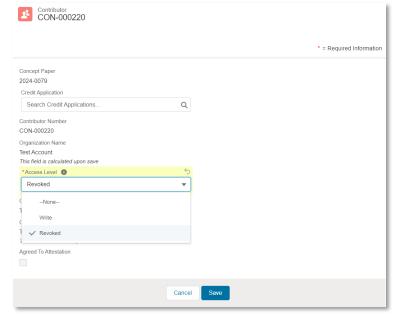
Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

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

- Select the Concept Paper or Credit Application record to remove the contributor from
- Select the Contributor tab in the Concept Paper or Credit Application record
- Select the Contributor Number record of the contributor you'd like to remove
- 4. Select the pencil next to the Access Level field
- Select the Revoked option from the drop down
- Press Save







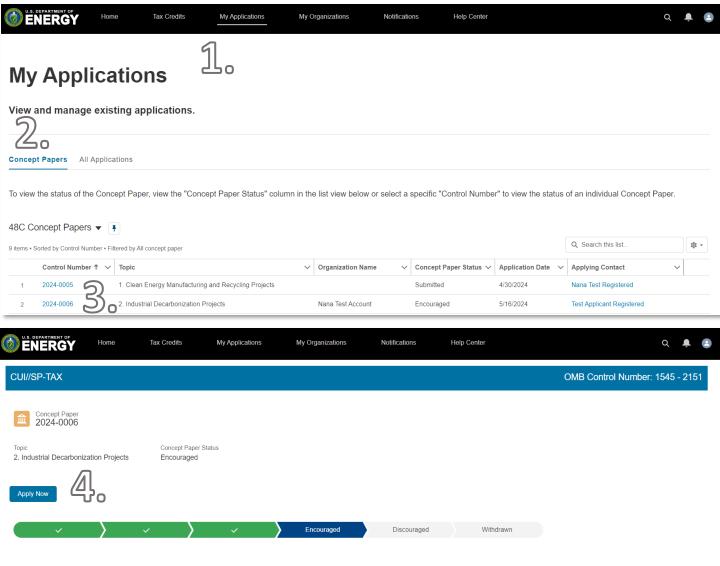


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Submit a Credit Application

To submit a Credit Application, you must navigate to the Concept Paper with an encourage/discourage decision to begin your credit application submission

- 1. Select the My Applications tab
- 2. Select the Concept Papers tab within the My Applications tab
- Select the Concept Paper Control Number for which you would like to submit a full application
- 4. Select the Apply Now button





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

How to Submit a Credit Application

After an applicant selects the *Apply Now* button available on the Concept Paper, the applicant will confirm the prepopulated information from the Concept Paper for the required Organization Information and press *Next* when complete.

Required fields carried over from the Concept Paper include:

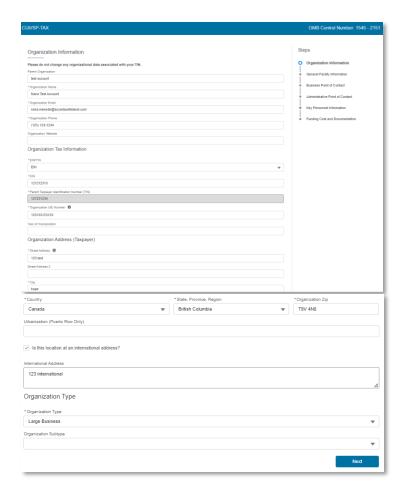
- · Organization Information:
 - · Organization Name
 - Organization Email
 - · Organization Phone

Organization Tax Information:

- EIN/TIN *must be the same as the filer claiming the tax credit*
- Parent Taxpayer Identification Number(TIN)
- Organization Unique Entity Identifier (UEI) Number
- Street Address
- City
- State, Province, Region
- Zip code
- Country

Organization Type

Organization Type



Once all required fields have been completed and confirmed on the Organization information sections, applicants will select *Next* to proceed to the remainder of the Credit Application Submission.



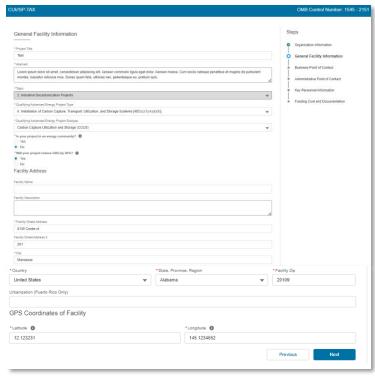
Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Submit a Credit Application

After an applicant selects the *Apply Now* button available on the encouraged Concept Paper, the applicant will confirm the prepopulated information from the Concept Paper for the required General Facility Information and press *Next* when complete.

Required fields carried over from the Concept Paper include:

- General Facility Information:
 - Project Title
 - Abstract
 - Topic
 - Qualifying Advanced Energy Project Type
 - Qualifying Advanced Energy Project Subtype
 - Is your Project in an energy community?
- Facility Address:
 - Facility Street Address
 - City
 - State, Province, Region
 - Facility Zip code
 - Country
- GPS Coordinates of Facility
 - Latitude
 - Longitude



Once all required fields have been completed and confirmed on the General Facility information sections, applicants will select *Next* to proceed to the remainder of the Credit Application Submission.

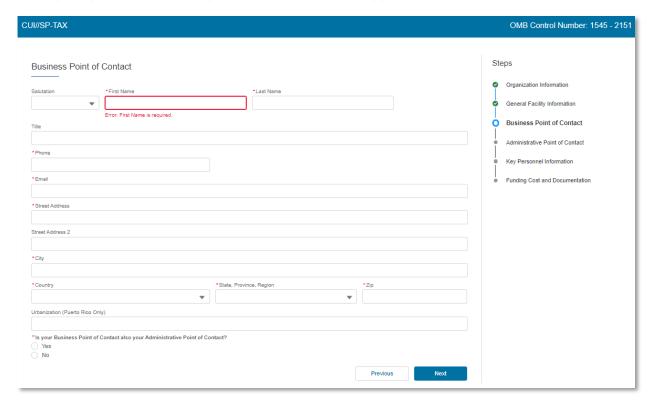




Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Submit a Credit Application

After submitting the General Facility Information, the applicant will be prompted to submit the Business Point of Contact Information in the following page. This section **will not** be automatically populated from the Concept Paper and will be required to submit a credit application.



Required fields include:

- Business Point of Contact:
 - First and Last Name
 - Phone Number
 - Email
 - Street Address
 - City
 - State, Province, Region
 - Zip code
 - Country
 - Is your Business Point of Contact also your Administrative Point of Contact?
 - Selecting 'Yes' will prepopulate the following section with the same information entered for this Business Point of Contact

Once all required fields have been completed in the Business Point of Contact information section, the new users will select *Next* to proceed to the remainder of the Credit Application Submission.

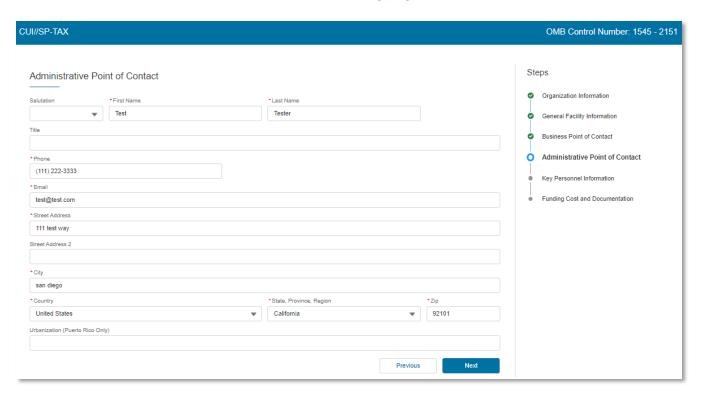




Qualifying Advanced Energy Project Credit (48C) Program Applicant User Guide

How to Submit a Credit Application

After submitting the Business Point of Contact Information, the applicant will be prompted to submit the Administrative Point of Contact Information in the following page.



Required fields include:

- Administrative Point of Contact:
 - · First and Last Name
 - Phone Number
 - Email
 - Street Address
 - City
 - State, Province, Region
 - Zip code
 - Country

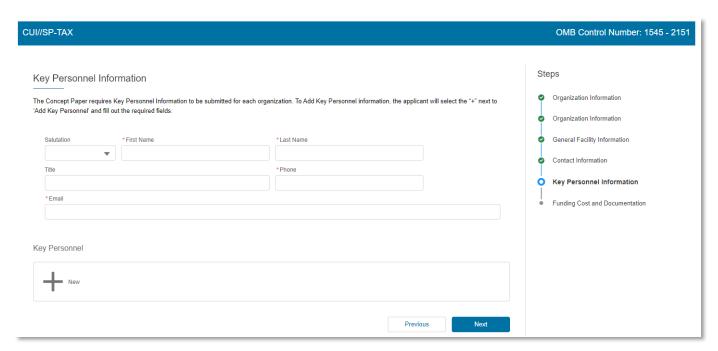
Once all required fields have been completed in the Business Point of Contact information section, the new users will select *Next* to proceed to the remainder of the Credit Application Submission.



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

How to Submit a Credit Application

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



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

Adding and removing contributor(s) on a credit application will follow the same process as the Concept Paper. See page 20.

Once all required fields have been completed in the Key Personnel information sections, the new users will select *Next* to proceed to the remainder of the Credit Application Submission.



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

How to Submit a Credit Application

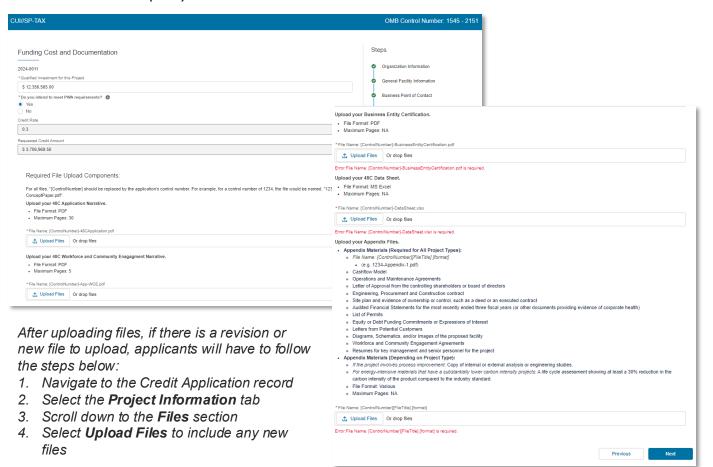
After submitting the Key Personnel Information, the applicant will be prompted to submit the Funding Cost and Documentation the following page.

Required fields include:

- · Qualified Investment for this Project
- · Do you intend to meet the PWA requirements?

Required Credit Application files to upload include:

- 48C Application Narrative (pdf)
- 48C Workforce and Community Engagement Narrative (pdf)
- Business Entity Certification (pdf)
- 48C Data Sheet (xlxs)



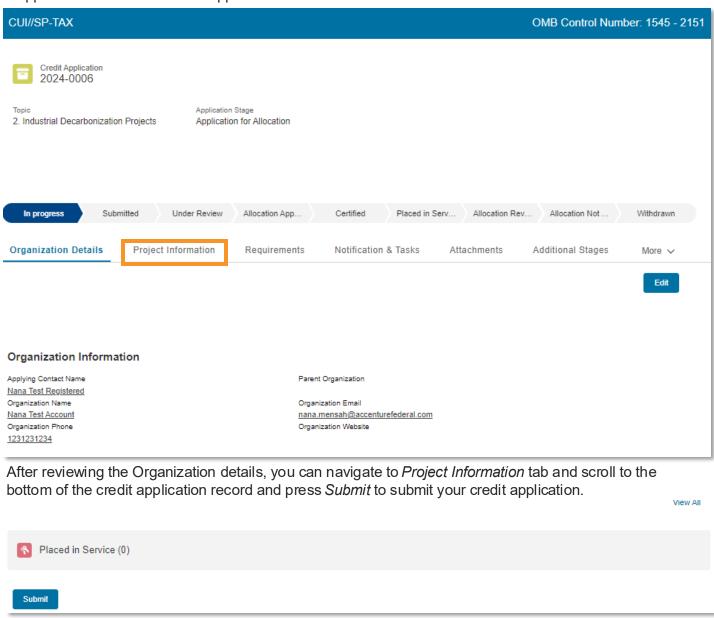
Once all required fields have been completed in the Funding Cost and Documentation section and the files are uploaded, the new users will select *Next* to proceed to the remainder of the Credit Application Submission.



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

How to Submit a Credit Application

After completing the Funding Cost and Documentation, the applicant will be redirected to the new Credit Application record in the 48C Applicant Portal.

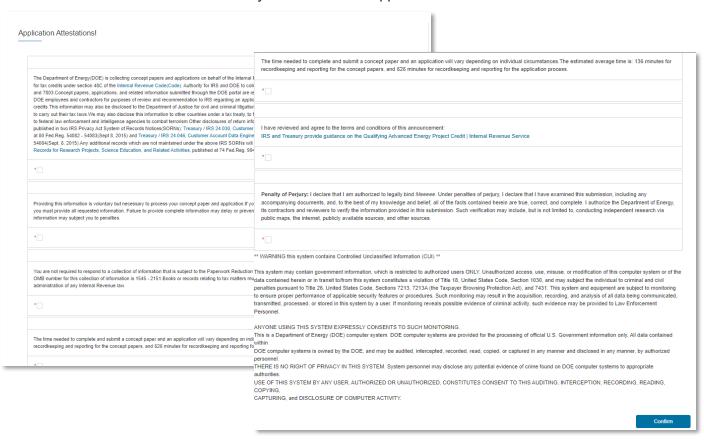




Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

Credit Application Submission Attestations

After submitting the Full Application, applicants will be prompted to check the required attestations and select the *Confirm* button to successfully submit their full application.



After completing the final required attestations, a submission confirmation message pop up on applicants' record screen.

Submission Confirmation

This message is to confirm you have successfully submitted your Credit Application to the Qualifying Advanced Energy Project Credit (48C) Program

The Credit Application record status will be updated from *In Progress* to *Submitted* after this stage.



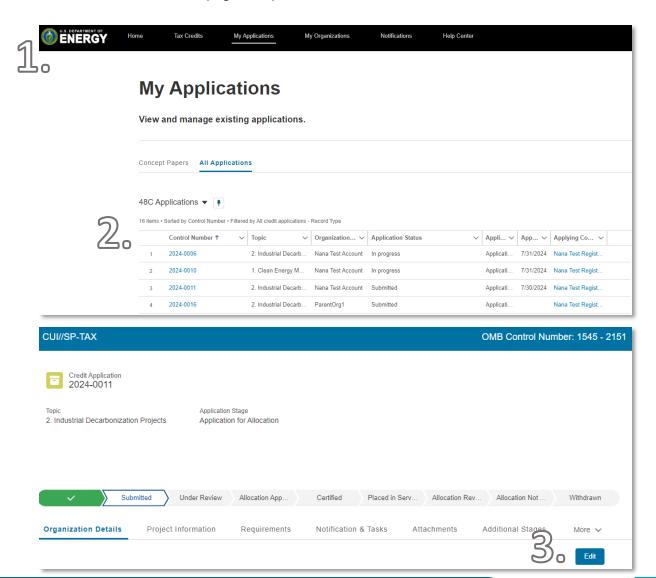


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Edit your Credit Application after submission

After submitting or starting the Credit Application, applicants will have the ability to edit their applicant to make any adjustments prior to passing the submission deadline provided by the Department of Energy. They can do so by following the steps:

- 1. Go to the My Applications tab
- 2. Select the submitted Credit Application's control number that you want to edit
- Select the Edit button
- 4. Update/Edit the desired fields
- 5. Navigate to the Project Information tab inside of the Credit Application record
- Scroll to the bottom of the page and press Submit



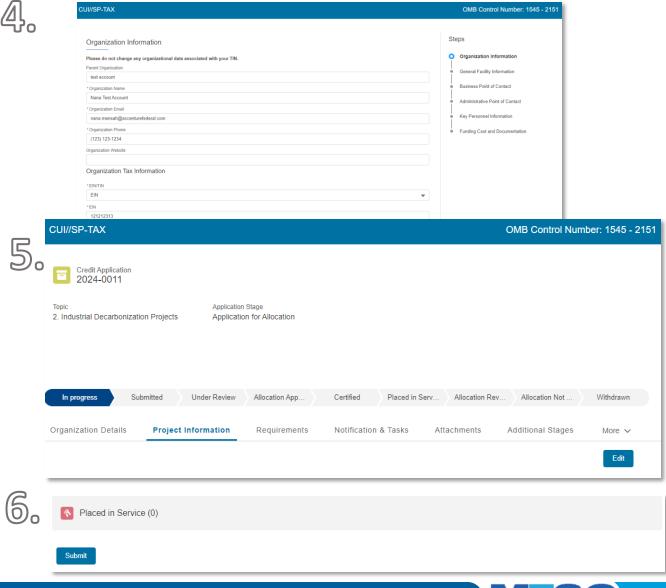


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Edit your Credit Application after Submission

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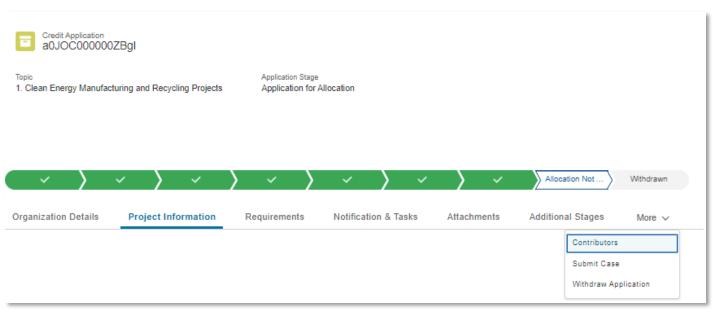


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

Credit Application Record Overview

Applicants can view the Credit application record in detail after submitting their application by navigating to the *My Applications* tab and selecting the Credit Application's control number.

- Select Organization Details to view information entered regarding the Organization
- Select Project Information to view the project details, facility address, gps coordinates, funding and cost, and related contacts, and contributor information submitted on the credit application
- Select Requirements to view and reply to the Department of Energy for general inquiries
 and requests for additional information. Supporting documents should be uploaded to
 the requirements in this tab.
- Select Notification & Tasks to view any notifications associated with the credit application
- Select Attachments to view attachments associated with the credit application, such as
 decision letters, debrief letters and other official communications.
- · Select Additional Stages to view the Certification and Placed in Service records
- Select Contributors to add or remove a contributor
- Select Submit Case to submit an inquiry to the Department of Energy regarding your credit application
- · Select Withdraw Application to withdraw your application



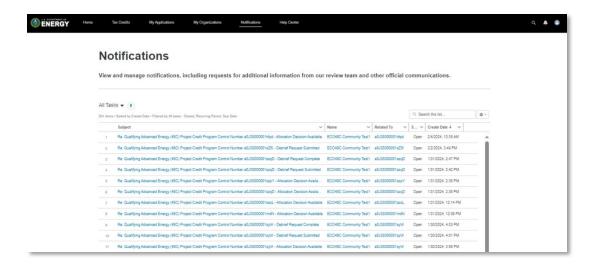


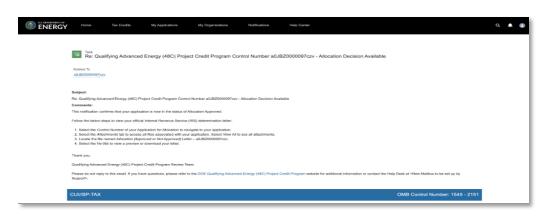
Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to View the Application Decision

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

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



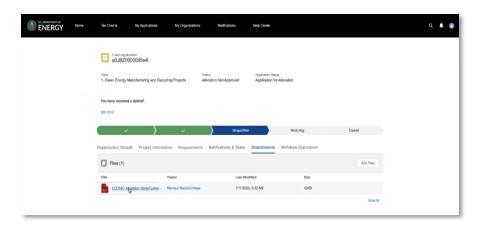


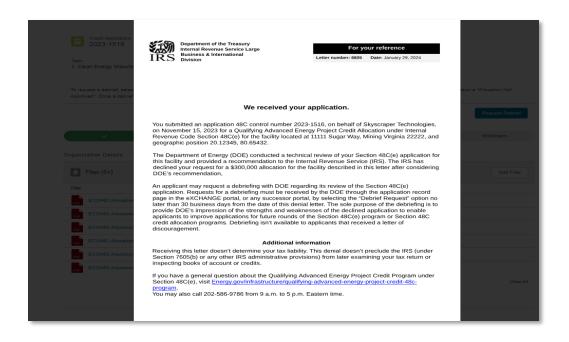


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to View the Application Decision

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





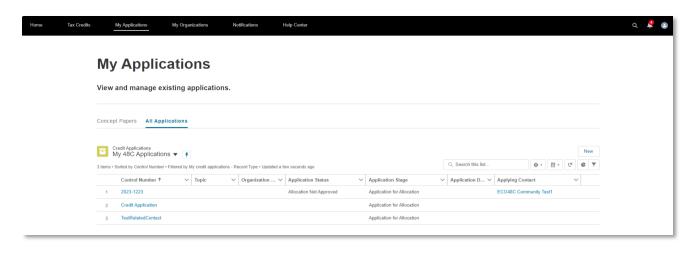


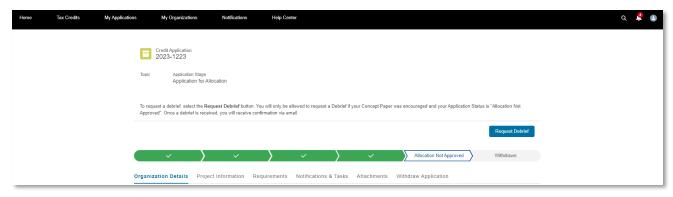
Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Request a Debrief from DOE

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

- 1. Select the My Applications tab
- 2. In My Applications, select the All Applications tab
- 3. Select the Control number corresponding to the applicable *Allocation Not Approved*Application
- 4. After selecting the correct application, the applicant will see the option to request a debrief just above the chevron on the upper right side of the page.



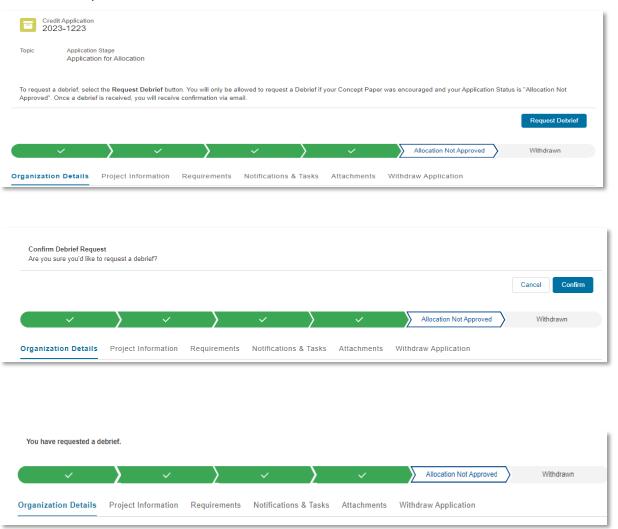




Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Request a Debrief from DOE

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





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

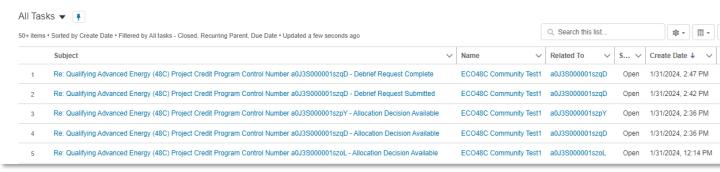
How to View your Debrief letter

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

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

Notifications

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





ask

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

Related To

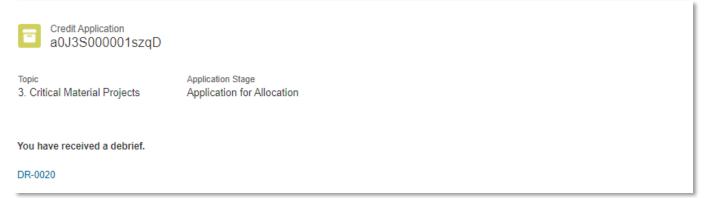
a0J3S000001szqD



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

How to View your Debrief letter

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





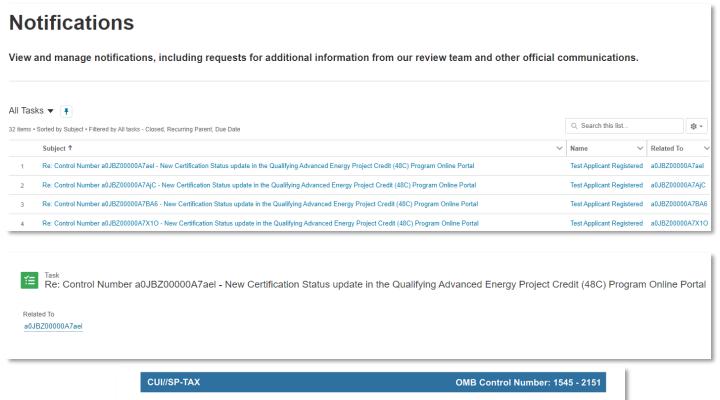


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

Submit your Application to the Certification Stage

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

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





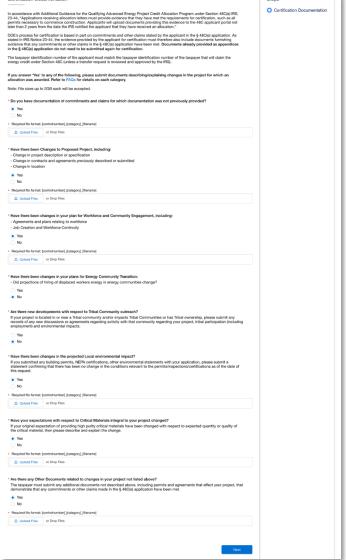
Qualifying Advanced Energy Project Credit (48C) Program

Applicant User Guide

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





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

Submit your Application to the Certification Stage

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

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



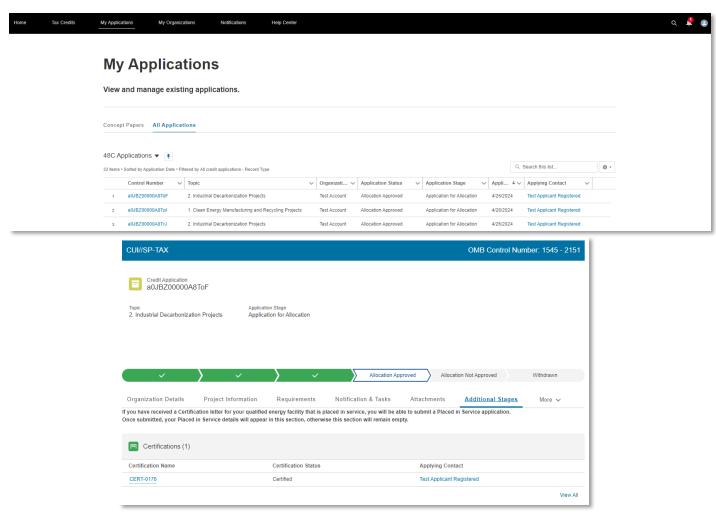
To view the requirements of the attestation documentation, please visit Appendix B of Notice 2024-36.



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

How to View the Certification Letter

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

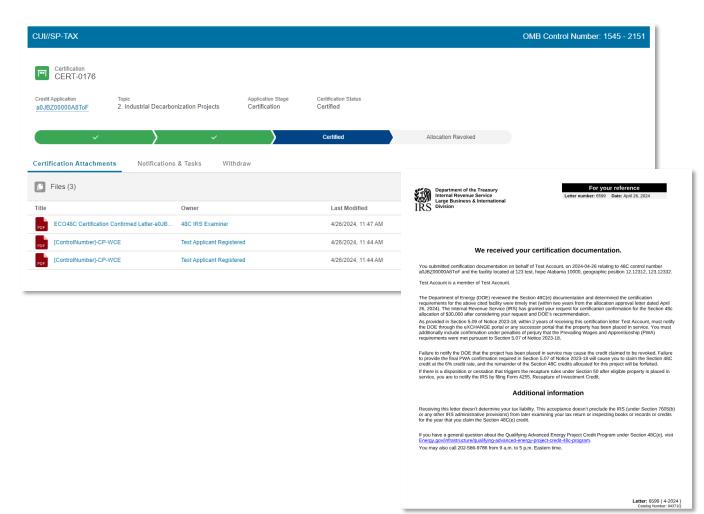




Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to View the Certification Letter

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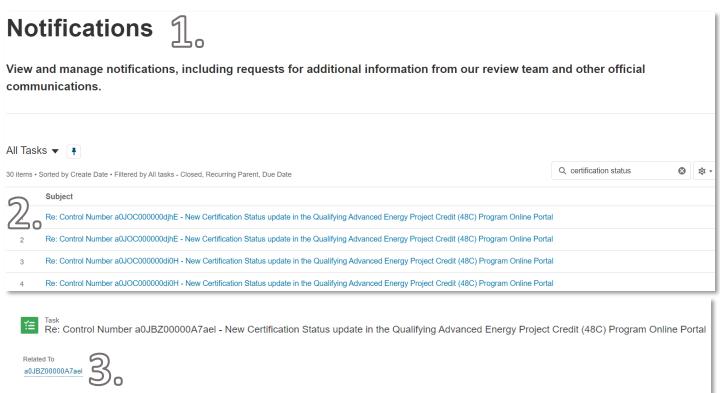


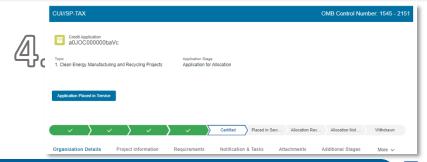
Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Submit your Application to Placed in Service

If your application is certified, you can submit your application to the Placed in Service phase of the 48C Program. The application will need to be Placed in Service within 2 years of your application being Certified.

- 1. Select the Notifications tab, or the Notifications bell
- 2. Select the notification containing "New Certification Status update" in the Subject
- 3. After selecting the notification stating your application is *Certified*, select the task under *Related To*.
- 4. Select the Application Placed in Service button







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

How to Submit your Application to Placed in Service

After selecting the *Application Placed in Service* button, the applicant will be presented with a series of attestations that need to be confirmed by the applicant.

- 5. Check the attestation checkboxes for each of the Placed in Service attestations presented that apply to your application by clicking on the checkboxes
- 6. Select the Confirm button

	In Service Attestations		Steps Placed In Service Attestations	
I, Certific	, Certification Tester, for OrgName involving project a0JOC00000baVc attest to the following:		Placed In Service Attestations	
Auth	ority to Bind the Taxpayer Attestation:			
*	Under penalties of perjury I declare that I have authority to sign this document on b	ehalf of the taxpayer.		
practi condi produ applio recon when	ed-in Service Attestation: The eligible property is placed in service because either, lice, the period for depreciation with respect to such eligible property has begun; or t illion or state of readiness and availability for a specifically assigned function, wheth uction of income. The awardee also must report if there has been a significant chan cation. A significant change is any change a reasonable person would conclude mig mmending or ranking the project or the IRS in issuing the Allocation Letter had the ay considering the § 48C(e) application. Moving the project to a census tract different rand § 48C(e) application is a significant change.	he eligible property is placed in a er in a trade or business or in the ge in plans from the 48C(e) ht have influenced DOE in gency known about the change		
* Under penalties of perjury I certify that the property has been placed in service.				
No D	Oouble Benefit Attestation:	Prevailing Wage and Apprenticeship (PWA) Attestation: In order to claim the §48C(e) credit at the 30% credit rate, a taxpayer must satisfy the PWA requirements with respect to the re-equipping, expansion, or		
	Under penalties of perjury I certify that the taxpayer did not claim a credit for the s 8A, 48B, 48E, 45Q, or 45V.	sestablishment of a qualifying advanced energy project before such project is placed in service. Pursuant to Section 5.07 of Notice 2023-18, a taxpayer must confirm that the prevailing wage requirements under §48C(e)(5) and the apprenticeship requirements under §48C(e)(6) were satisfied with respect to the re-		
Preva	ailing Wage Attestation: Pursuant to § 48C(e)(5)(A), to meet the prevailing wage re that any laborers and mechanics employed by the taxpayer or any contractor or	PWA requirements, see the IF	olishment of a qualifying advanced energy project. For more information on the S <u>Prevailing wage and apprenticeship requirements. Internal Revenue Servic</u>	
expar	nsion, or establishment of a manufacturing facility that is part of a qualifying advantage not less than the provailing rates for construction attention or repair of a civil	(<u>irs gov</u>) website. You may als	o choose to consult with a tax advisor.	
expar at rat such	nsion, or establishment of a manufacturing facility that is part of a qualifying advail- ses not less than the prevailing rates for construction, alteration, or repair of a simil- project is located as most recently determined by the Secretary of Labor. See sec 0 (Nov. 30, 2022) and any subsequent guidance, for additional information regardi	Under penalties of perjury scribed in §48C(e)(5), the app	o choose to consult with a tax advisor. I certify that the taxpayer did satisfy the prevailing wage requirements de- renticeship requirements described in §48C(e)(6), and applicable guidance ig, expansion, or establishment of the §48C project.	
expar at rate such 7358	tes not less than the prevailing rates for construction, alteration, or repair of a simil project is located as most recently determined by the Secretary of Labor. See sec	Under penalties of perjury scribed in §48C(e)(5), the app	, I certify that the taxpayer did satisfy the prevailing wage requirements de- renticeship requirements described in §48C(e)(6), and applicable guidance	
expar at rat such 7358	les not less than the prevailing rates for construction, alteration, or repair of a simil project is located as most recently determined by the Secretary of Labor. See set 0 (Nov. 30, 2022) and any subsequent guidance, for additional information regardi	Under penalties of perjury scribed in §48C(e)(5), the app	, I certify that the taxpayer did satisfy the prevailing wage requirements de- renticeship requirements described in §48C(e)(6), and applicable guidance	

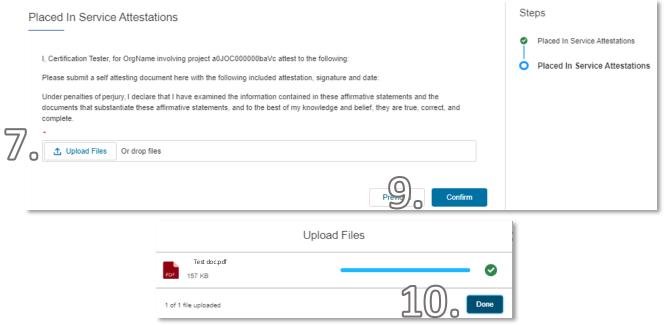


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

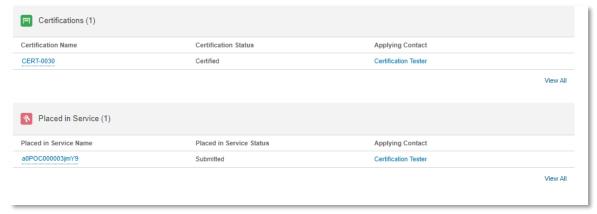
How to Submit your Application to Placed in Service

After completing the Placed in Service attestations, the applicant will be presented with a screen requiring the applicant to upload a self attestation document.

- 7. Select the Upload Files button
- 8. Select the self attestation document to upload
- 9. Select the Confirm button
- 10. After uploading the self attestation document, select the *Done* button containing the name of your document. This must be done by a person with legal authority to bind the tax payer.



After completing the attestations, the applicant can view their Placed in Service record and Placed in Service status by navigating to the *Additional Stages* tab in the credit application.



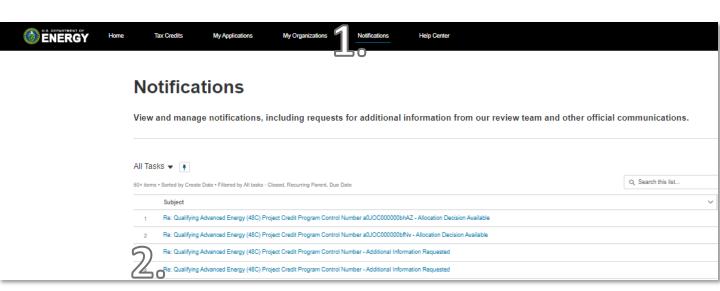


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to respond to a Placed in Service Requirement

If a DOE Program Manager requires additional information regarding the application that is Placed in Service, the Program Manager will create a requirement for the applicant to reply to and submit additional information or provide an explanation regarding their application. Applicants will follow the steps below to respond to a Placed in Service Requirement:

- 1. Select the Notifications tab, or the Notifications bell
- 2. Select the notification containing "Additional Information Required" in the Subject
- 3. After selecting the notification, select the Placed in Service Requirement button
- 4. Upload any requested documentation in the Upload Files button
- 5. Provide any context to your requirement response in the text field under the Files section
- 6. Press the *Submit* button. This must be done by a person with legal authority to bind the taxpayer.





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

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- 5. Provide any context to your requirement response in the text field under the Files section
- 6. Press the Submit button



Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number - Additional Information Requested

Related To

PIS-a0JOC000000dqLt

Subject:

Re: Qualifying Advanced Energy (48C) Project Credit Program Control Number - Additional Information Requested

Thank you for applying for the Qualifying Advanced Energy (48C) Project Credit Program.

In reviewing your application, the review team has a request for further information.

To view the information being requested for your application, follow the steps to reach the Placed in Service record's Requirements inquiry in the 48C Portal

- 1. Select the 'My Applications' tab at the top navigation bar
- 2. Select the 'All Applications' tab
- 3. Select the 48C Credit Application Control Number link
- 4. Select the Additional Stages tab
- 5. Select the Placed in Service Control Number link
- 6. Select the Requirements tab
- 7. Select the Requirements Control Number link

0 Please respond to this request for additional information by uploading documentation and providing feedback directly in the 48C Portal.

Thank you,

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

Please do not reply to this email. If you have questions, please refer to the DOE Qualifying Advanced Energy (48C) Project Credit Program website for additional information or contact the Help Desk at 48CQuestions@hg.doe.gog

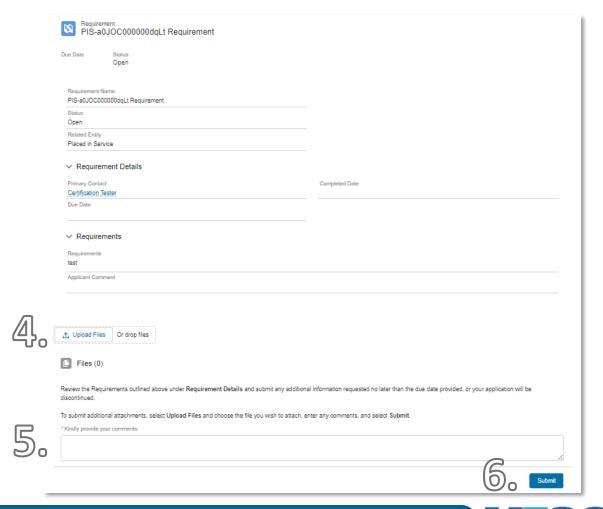


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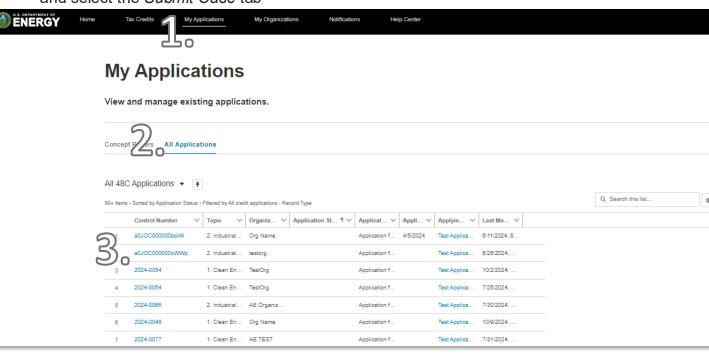


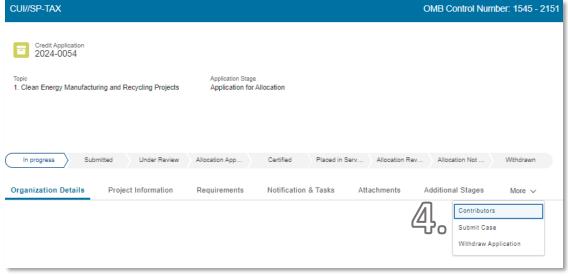


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Submit a Case to DOE

- 1. Select the My Applications tab
- 2. Select the All Applications button
- 3. Select the Control Number of the application that you want to submit a case for
- 4. When you are inside of the Credit Application record, select the *More* dropdown icon and select the *Submit Case* tab





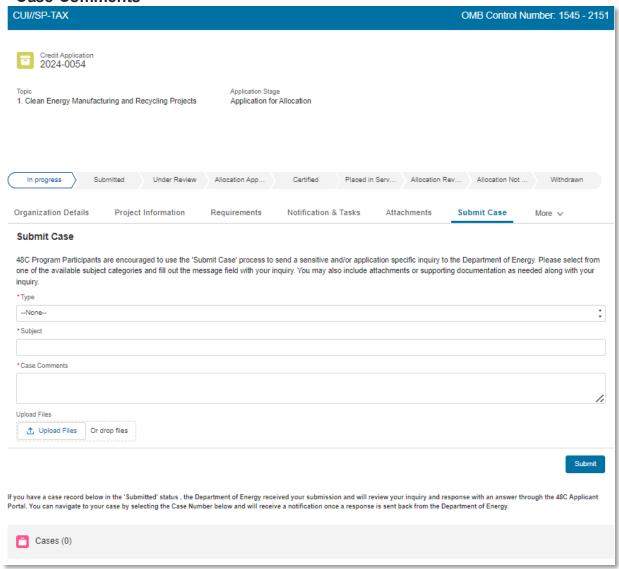


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

How to Submit a Case to DOE

To submit a new case to DOE, populate the following fields:

- Type Information Update, Request for Clarification, Program Withdrawal, and Other
- Subject
- Case Comments



If an applicant has any files that may assist with their inquiry, they can upload the associated files by selecting the *Upload Files* button. After selecting *Submit*, a new case is created. Attachments uploaded to a case can be accessed by navigating back to the case record in the portal. The case record can be found inside of the Credit Application record.

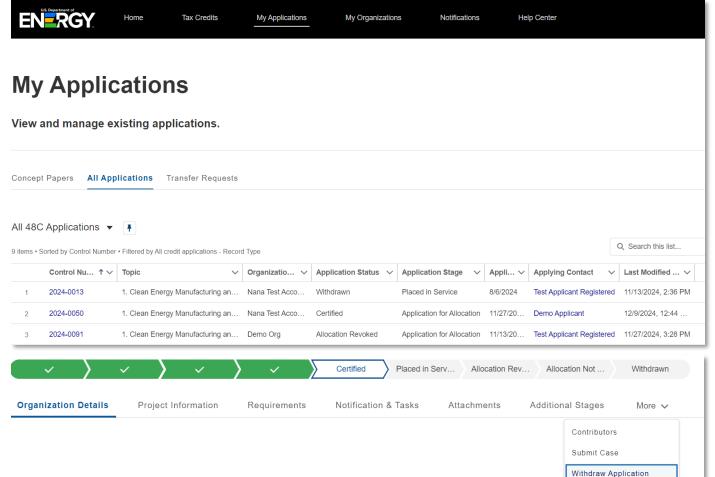


Qualifying Advanced Energy Project Credit (48C) Program **Applicant User Guide**

Withdraw your Credit Application

Applicants can withdraw their credit application from the 48C program. To withdraw a credit application, follow the directions below:

- Select the My Applications tab
- 2. Select All Applications section to view your credit applications
- 3. Select the control number of the desired Credit Application to withdraw
- Select the More dropdown on the right side of the record and select the Withdraw Application option
- 5. Read the Withdraw Application overview and select the blue Withdraw Application button
- 6. Select a Withdrawal Reason option from the picklist
- 7. Select the "confirm" checkbox to confirm your self-attestation of the withdrawal
- 8. Select the checkbox to confirm your withdrawal from the 48C Program
- Select the Confirm button to successfully withdraw your credit application



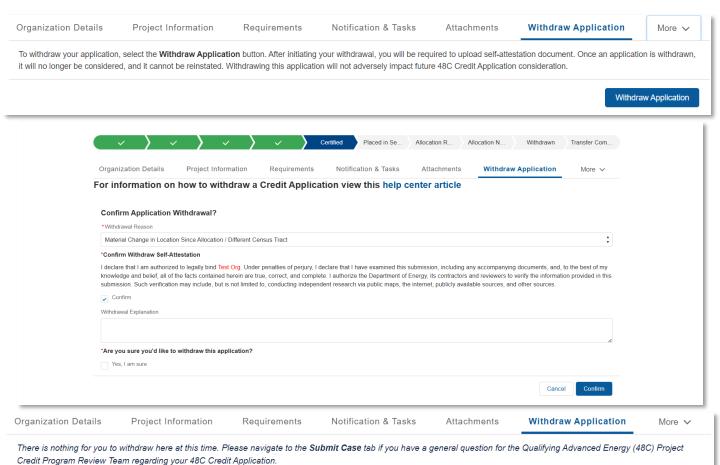


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- 5. Read the Withdraw Application overview and select the blue Withdraw Application button
- 6. Select a Withdrawal Reason option from the picklist
- 7. Select the "confirm" checkbox to confirm your self-attestation of the withdrawal
- 8. Select the checkbox to confirm your withdrawal from the 48C Program
- 9. Select the *Confirm* button to successfully withdraw your credit application



MESC