



U.S. DEPARTMENT of ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

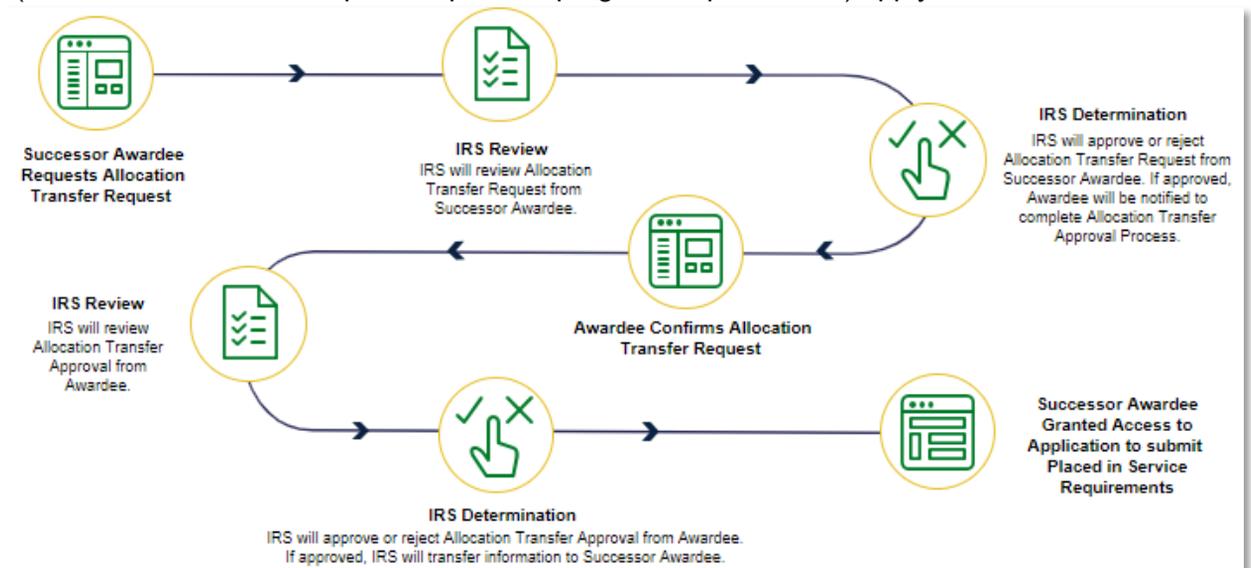
Overview

As provided on [IRS Bulletin 2023-10](#), [Notice 2023-18](#) provides the procedures for taxpayers to transfer an allocation granted through the 48C Program when there is a sale or transfer of an underlying facility.

For purposes of the Qualifying Advanced Energy Project Credit Program (48C Program), taxpayers may only request an allocation transfer (Allocation Transfer Request) when there is (1) a sale or transfer of a facility from one taxpayer to another taxpayer, and (2) the original owner has already applied for and been awarded a credit allocation through the 48C Program for the applicable facility.

The IRS will review the taxpayer's request and determine whether to allow to transfer the project's allocation to the successor in interest and will notify the successor in interest by letter of its decision. If the project's credit allocation is not transferred to the successor in interest, the following rules apply:

- (a) In the case of an interest acquired at or before the time the qualifying advanced energy project is placed in service, any credit allocated to the project will be fully forfeited (and rules similar to the recapture rules of § 50(a) apply with respect to qualified progress expenditures); and
- (b) In the case of an interest acquired after the qualifying advanced energy project is placed in service, the project ceases to be investment credit property and the recapture rules of § 50(a) (and similar rules with respect to qualified progress expenditures) apply.



Overview Illustration of Allocation Transfer Request Process



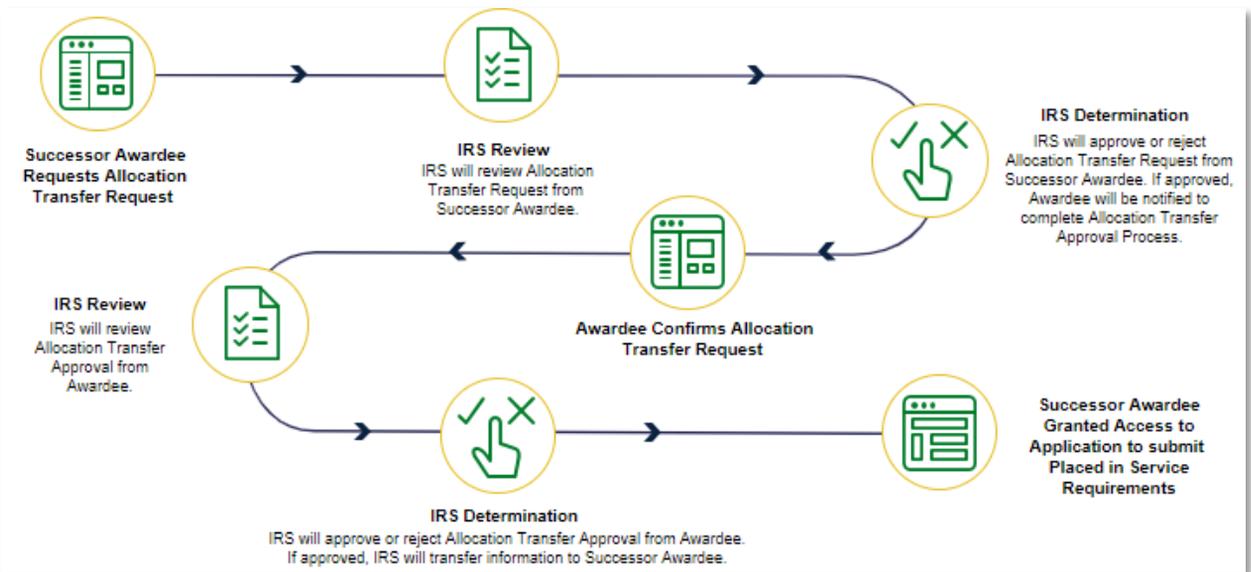
U.S. DEPARTMENT of ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Overview (Cont.)

The Allocation Transfer Request is made through the [48C Applicant Portal](#). Throughout this document and the 48C Applicant Portal, the original owner/taxpayer will be referred to as the “Awardee.” The successor taxpayer that currently owns the facility will be referred to as the “Successor Awardee.” If a facility was transferred to another taxpayer without a true sale, the terms Successor Awardee and Awardee will still apply to the transaction for purposes of this transfer process and the 48C Applicant Portal. If your organization were the transferor of a facility, your organization are/is the Awardee. If your organization were the transferee that now owns the facility, your organization is the Successor Awardee. Please also note, the allocated credit amount will be associated with the Awardee name and taxpayer identification number until completion of an Allocation Transfer Request.



Overview Illustration of Allocation Transfer Request Process



U.S. DEPARTMENT *of* ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

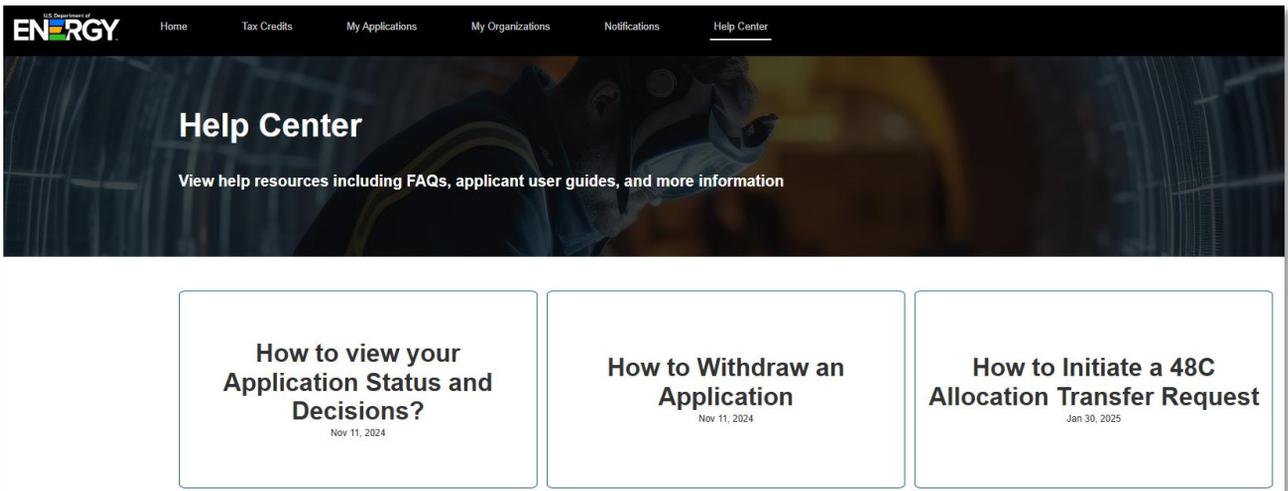
Successor-in-Interest Allocation Transfer Request Guide

Successor Awardee – Initiating Allocation Transfer Request

Help Center Allocation Transfer Request Page

The Successor Awardee must initiate and submit the Allocation Transfer Request. However, before a Successor Awardee can initiate an Allocation Transfer Request, the Successor Awardee must be registered as an applicant in the 48C Applicant Portal. To register, please refer to the **Applicant User Guide** listed on the [48C](#) page for registration instructions. If a Successor Awardee is already registered in the 48C Applicant Portal because the Successor Awardee has previously submitted an application for another facility, that Successor Awardee does not need to re-register.

The first step to initiate an Allocation Transfer Request is for the Successor Awardee to login to the 48C Applicant Portal and navigate to the *Help Center*, which can be found on the navigation bar at the top of the 48C Applicant Portal. The Successor Awardee will then select *Initiate Allocation Transfer Request* (right-most, white box in the screenshot below).



Help Center

Selecting this box will lead the Successor Awardee to the Allocation Transfer Request Page.

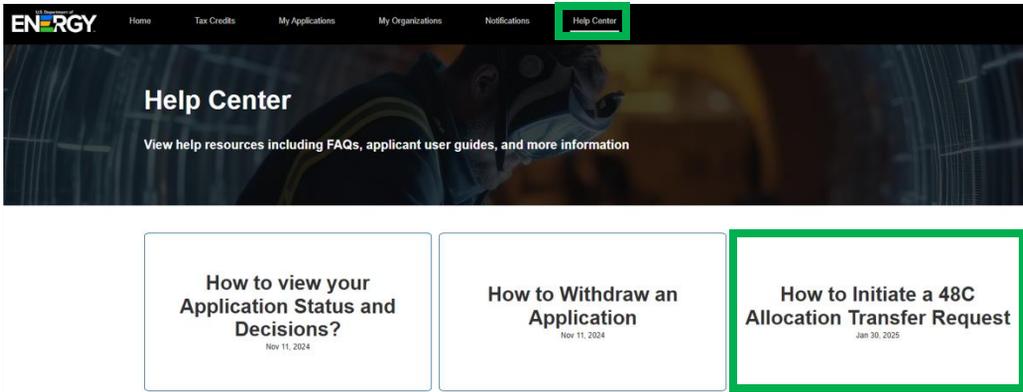


U.S. DEPARTMENT of ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Successor Awardee – Submit Allocation Transfer Request



Help Center Allocation Transfer Request Page

This page contains the link to the 48C Applicant Portal feature to perform the Allocation Transfer Request. Successor Awardees should ensure that they have gathered all the information necessary to complete the request before initiating a request. The information needed to complete an Allocation Transfer Request is discussed further in the next section.

Successor Awardees and Awardees will also be required to submit a valid IRS Form 8821, *Tax Information Authorization*, as part of the Allocation Transfer Request. There is an Awardee Form 8821 and a Successor Awardee Form 8821 linked on the *Help Center Allocation Transfer Request* page. The Successor Awardee should fill out the 8821 for Successor Awardees using the Successor Awardee’s taxpayer name, Taxpayer Identification Number (TIN) (Employer Identification Number or Social Security Number), and address. Please download the applicable Form 8821 from the *Help Center* page and utilize the specific language to include in Section 3, Tax Information, for use in this Program and for the Allocation Transfer Request process.

The Successor Awardee completes the Successor Awardee Form 8821 using the Successor Awardee’s taxpayer name and address in Line 1 and the Awardee’s name and address in Line 2. Please see the [Form 8821 instructions](#) on [irs.gov](https://www.irs.gov) for assistance with validly completing the Form 8821.

Submit Allocation Transfer Request

When a Successor Awardee selects “Click here to initiate an allocation transfer request” (as shown in the *Help Center* page screenshot above) at the bottom of the page, the Successor Awardee will be taken to the Allocation Transfer Request feature in the 48C Applicant Portal.



U.S. DEPARTMENT of ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Successor Awardee – Submit Allocation Transfer Request

Successor Awardee Attestation

Attestation

The first item the Successor Awardee will see as part of the Allocation

Attestation

I declare that I am legally authorized to bind the successor awardee organization making this allocation transfer request. Under penalties of perjury, I declare that I have examined this submission, and, to the best of my knowledge and belief, all the information contained in this request is true, correct, and complete.

By selecting the box below and submitting this transfer request, you will be considered to have signed this attestation.

* Attestation ⓘ

I agree

Error: Attestation is required.

Transfer Request is an attestation. The individual who registered in the 48C Applicant Portal as the Organization/Applicant (which is the Successor Awardee in this scenario) must have authority to sign (select "I agree") this attestation. The "I agree" checkbox must be selected for the Successor Awardee to proceed. Hovering over the ⓘ icon, while in the 48C Applicant Portal, will provide relevant help text regarding individuals authorized to sign this attestation.

Control Number and Awardee Information

After "signing" the attestation, the Successor Awardee must provide the control number and Awardee Information associated with the allocation that the Successor Awardee is seeking to be transferred.

Transfer Request Details

Application Control Number

* Application Control Number

Awardee Primary Contact

Salutation * First Name * Last Name

* Organization Name

* Primary Contact Email

Successor Awardee Information

* Successor Awardee Taxable Year Due Date ⓘ

* Successor Awardee Organization

Next

Page where Successor Awardee must provide Control Number and Awardee Information

The *Successor Awardee Taxable Year Due Date* must be more than 30 days in the future.



U.S. DEPARTMENT of ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Successor Awardee – Submit Allocation Transfer Request

Each allocated credit amount and associated facility has a unique 8-digit control number. Successor Awardees must provide the exact control number associated with the allocation for the facility or facilities the Successor Awardee owns. The Successor Awardee must obtain the control number from the Awardee.

Successor Awardees also must obtain from the Awardee and provide: Awardee Primary Contact First Name, Awardee Primary Contact Last Name, Awardee Organization Name, and Awardee Primary Contact Email.

Important: All *Transfer Request Details* entered must match exactly what was entered by the Primary Contact (or the "Applying Contact"). This is the person who submitted the original application that resulted in an allocation award for that credit application. It must be listed on the Allocation Transfer Request. **Please see page 14 for instructions on how to ensure the information matches.**

After all required information has been entered, select *Next* to continue to *Transfer Request Documentation*.

Allocation Transfer Request Documentation

Complete the *Transfer Request Documentation* section by uploading the required IRS Form 8821 for initiating an Allocation Transfer Request. Successor Awardees must use the Successor Awardee Form 8821, which is linked in the *Help Center*. Please see the previous section, "Help Center Allocation Transfer Request Page", for more information on the Form 8821.

The allocation transfer request documentation requirements can be found on the IRS bulletin 2023-18 [here](#).

Select the *Upload Files* button to upload the completed Form 8821. Please ensure documentation files include the document type in the file name (e.g., Successor AwardeeOrganizationName_Signed Successor Awardee 8821.pdf). Please email 48cquestions@hq.doe.gov for questions on file size.

Upload the Following Documentation

Successor in Interest is required to provide a complete IRS Form 8821 and the complete formal letter requesting the allocation transfer as outlined in IRS Bulletin 2023-10, section 03 Program Specifications, subparagraphs 10, item (a) through (g) and additional noted requirements.

Or drop files

Optional Supporting Documentation

Or drop files

Page where Successor Awardee must upload Transfer Request Documentation



U.S. DEPARTMENT of ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Successor Awardee – Submit Allocation Transfer Request

Once all required documentation has been uploaded, select *Next* to proceed. Select *Previous* to return to the *Transfer Request Details* page.

Allocation Transfer Request Details

Review the Allocation Transfer Request details for accuracy prior to submission. The application review screen shows the control number, Transfer Request Date, and Status.

Select the pencil icon (✎) to edit any information, if necessary. *Successor Awardee Primary Contact Details* will be prepopulated based on information provided at registration by the Organization Primary Contact.

Page where Successor Awardee must review Transfer Request Details and submit the Successor Awardee Allocation Transfer Request

After reviewing the details, select *Submit* to submit the Successor Awardee Allocation Transfer Request for review. Once the Allocation Transfer Request is submitted, the IRS will review the request. If the Allocation Transfer Request needs to be withdrawn, navigate to the *More* tab and follow the prompts after selecting *Withdraw Transfer Request*.

If the information provided is incorrect, incomplete, or contains a nonexistent control number, or if the control number provided don't match to the Awardee Organization and Awardee Primary Contact provided in the request, the IRS will deny the request.



U.S. DEPARTMENT of ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

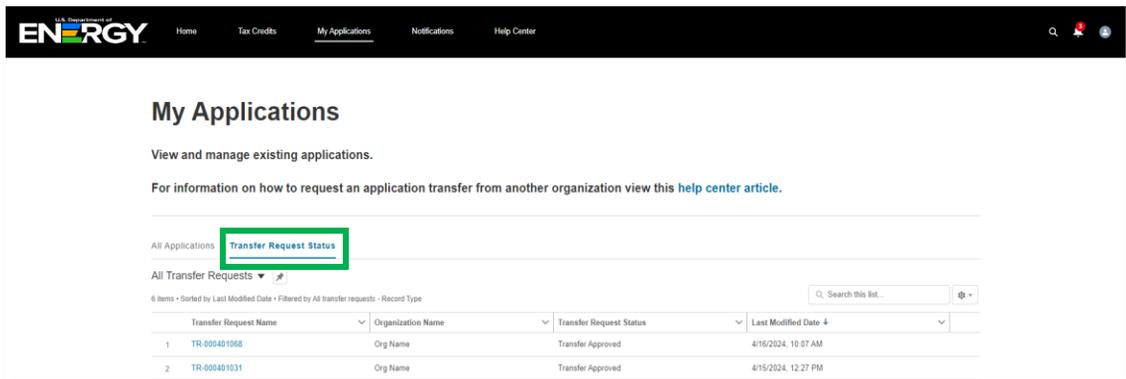
Successor Awardee – Submit Allocation Transfer Request

Additionally, if the IRS determines that the Form 8821 provided with the request is invalid, the IRS may deny the request. The IRS can reach out to the Successor Awardee or Awardee by creating a requirement for additional information. The Successor Awardee or Awardee will receive a notification in the portal and will be required to respond. If the IRS approves the Allocation Transfer Request, they will forward the request to the Awardee Organization for the Awardee’s review and confirmation.

Note: Successor Awardee Information including Organization Name, Primary Contact Name, and Primary Contact Email will be provided to the Awardee as part of the Allocation Transfer Request. This information is necessary for the Awardee to know who is making the request and to ensure it is the Successor Awardee to whom the Awardee sold or transferred the facility/facilities.

View and Manage Allocation Transfer Request(s)

To view the Allocation Transfer Request, navigate to the *My Applications* page and select the *Transfer Request Status* tab.



Page where Successor Awardee can view Allocation Transfer Request(s)

Filter as needed to locate your recently submitted request. Each submitted Allocation Transfer Request will be assigned a tracking number. You can search for a particular Allocation Transfer Request by Transfer Request Number or through sorting by Transfer Request Date.

The status of the request is listed under the *Transfer Request Status* column. You will receive periodic notifications in the 48C Applicant Portal regarding the status of your Allocation Transfer Request. Click [here](#) for more information on receiving and viewing notifications.



U.S. DEPARTMENT of ENERGY

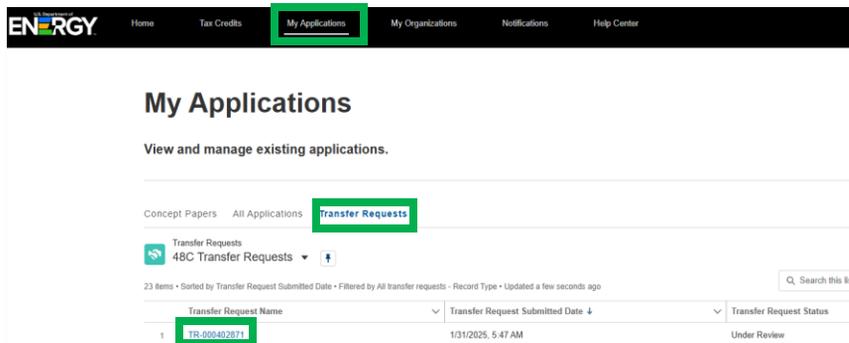
Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Awardee – Allocation Transfer Approval

Review Allocation Transfer Request Approval

Once the Successor Awardee submits the Allocation Transfer Request and IRS approves the initial request from the Successor Awardee, the request is sent to the Awardee for review. The Awardee will receive a notification to review the request. The notification will provide detailed instructions on the steps the Awardee should take to review the Allocation Transfer Request. To navigate to the request, select *My Applications* → *Transfer Request Status* → *Transfer Request Number* to open and view the Allocation Transfer Request.



Page where Awardee can view an Allocation Transfer Request

The Awardee should review the Allocation Transfer Request details by selecting the *Review Transfer Request* button. After selecting this, the Awardee will review Successor Awardee Contact Information, Successor Awardee Organization Information, and, most importantly, the control number contained in the Allocation Transfer Request to ensure all information is accurate. The Awardee will have the option to approve or deny the request in the Awardee Decision picklist option. If you believe any information submitted by the Successor Awardee is inaccurate, you should deny the request, particularly if there is an incorrect control number included in the request.

Important:
Awardees must review and respond to an Allocation Transfer Request within 12 business days. If you fail to respond within this timeframe, the transfer request may be withdrawn by the IRS.

Page where Awardee must upload Transfer Request Documentation



U.S. DEPARTMENT *of* ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Awardee – Allocation Transfer Approval

Allocation Transfer Request Documentation

If the Awardee accepts the Allocation Transfer Request, the Awardee must complete the *Transfer Request Documentation* section by uploading the IRS Form 8821, *Tax Information Authorization*. Please see the previous section, "Help Center Allocation Transfer Request Page", described earlier in this document, for a link to the Form 8821.

There are two versions of the IRS Form 8821 linked on the *Help Center page* - one for Successor Awardees and one for Awardees. Select the Awardee Form 8821 and complete the form. The Awardee should fill out the 8821 for Awardees using the Awardee's taxpayer name, TIN, and address. Please download the applicable Form 8821 from the *Help Center page* and reference the specific language to include in Section 3, Tax Information, for use in this Program and for the Allocation Transfer Request process.

The Awardee completes the Awardee Form 8821 using the Awardee's taxpayer name and address in Line 1 and the Successor Awardee's name and address in Line 2. Please see the [Form 8821 instructions](#) on [irs.gov](https://www.irs.gov) for assistance with validly completing the entire Form 8821.

Once the Form 8821 is validly completed (according to Form 8821 instructions), select the *Upload Files* button to upload any documentation. Please ensure the documentation files include the document type in the file name (e.g., AwardeeOrganizationName_Signed Awardee 8821.pdf). For any questions on files please contact 48cquestions@hq.doe.gov



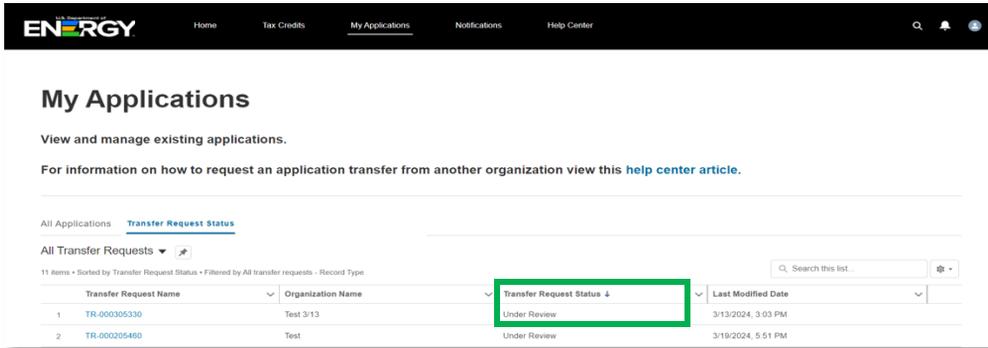
U.S. DEPARTMENT of ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Awardee – Allocation Transfer Approval Allocation Transfer Request Approval Status

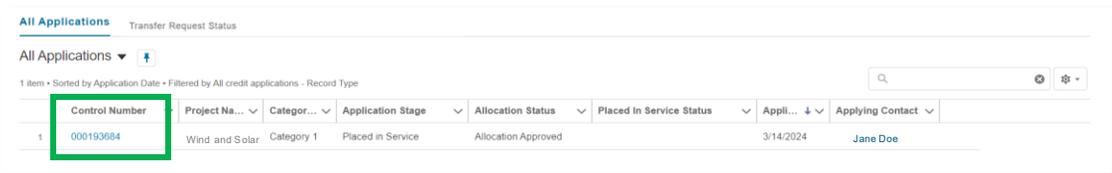
The Awardee will also be able to view the status of an all Allocation Transfer Requests under *My Applications*.



Page where Awardee can view Allocation Transfer Request(s)

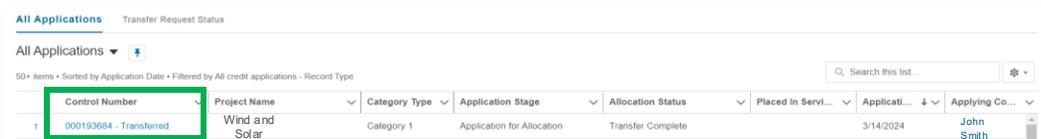
Once an Allocation Transfer Request is approved by the Awardee, the IRS will review the Awardee Form 8821 to ensure a valid Form 8821 has been submitted. An Allocation Transfer Request Approved notice will be sent to the Successor Awardee and Awardee, and the control number will be available for the Successor Awardee to view under *All Applications*. The Successor Awardee will then be able to submit certification information (if the project has not already been certified) and/or placed in service information within the 48C Applicant Portal, after the date that the Successor Awardee places the facility in service. The IRS will conduct a second round of reviews to review the 8821 form and reach out to the awardee for questions in the 48C Portal.

Information from the Awardee's application that the Successor Awardee needs in order to submit certification information (if not already certified) and/or placed in service information will be made available to the Successor Awardee. The *Application for Allocation* tab will include this information.



Location where Awardee can view Control Number

The Awardee's account will retain a copy of the Awardee's application and allocation records with a "- Transferred" suffix added to the allocation control number with a status of "Transfer Complete".



Location where Awardee can view Control Number with a status of "Transfer Complete"



U.S. DEPARTMENT of ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Successor Awardee & Awardee – Emails and Notifications

Notifications for Allocation Transfer Requests

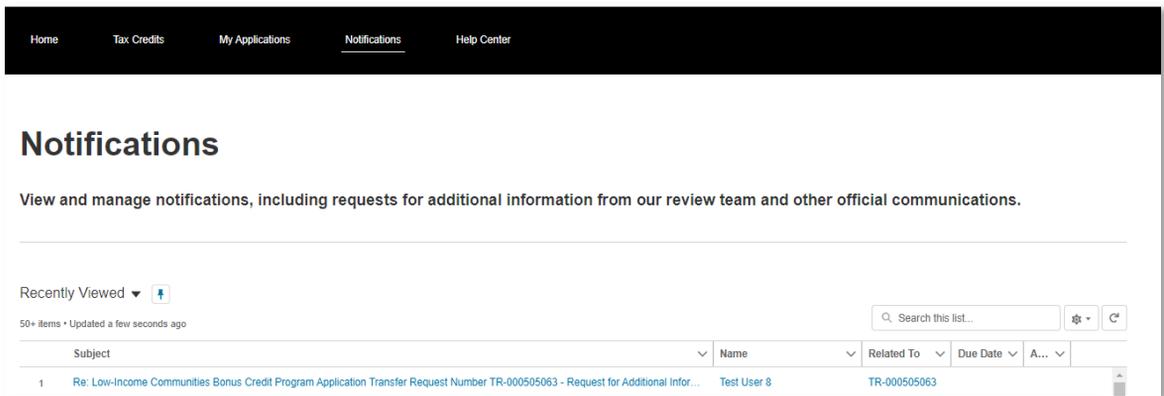
If you receive any communications from the IRS review team, you will receive an email alerting you that you have a new notification in the 48C Applicant Portal.

No taxpayer information will be communicated via email. You are required to log into the 48C 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 48c-noreply@hq.doe.gov, You must then log into the 48C Applicant Portal to securely view your notification.

Important: Add 48CQuestions@hq.doe.gov to your safe senders list and check your junk email folder.

Navigate to the *Notifications* tab in the 48C Applicant Portal to view your notification.



Page where Successor Awardee and Awardee can view notifications



U.S. DEPARTMENT *of* ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Successor Awardee & Awardee – Emails and Notifications

Allocation Transfer Request Emails and Notifications

The Successor Awardee or Awardee may receive notifications throughout the application process for the following reasons:

- Allocation Transfer Request Submitted (Successor Awardee Only)
- Allocation Transfer Request Under Review (Successor Awardee Only)
- Allocation Transfer Request Pending Awardee Review (Awardee Only)
- Allocation Transfer Request Awardee Review Submitted (Awardee Only)
- Allocation Transfer Request Approved (Successor Awardee and Awardee)
- Allocation Transfer Request Not Approved (Successor Awardee Only)
- Allocation Transfer Request Withdrawn for Administrative Reasons (Successor Awardee Only)
- Allocation Transfer Request Requirement for additional information (Successor Awardee and Awardee)

All notifications can be viewed on the *Notifications* page or under the *Notifications & Task* tab of an individual Allocation Transfer Request. For more information on how to view notifications, please see the **Applicant User Guide** on the [Qualifying Advanced Energy Project Credit \(48C\) Program homepage](#).

Post Allocation Transfer Request and Placed in Service Reporting

Once an Allocation Transfer Request is approved by both the Awardee and the IRS, the control number and the application details associated with the facility that the Successor Awardee needs in order to submit placed in service information will be transferred to the Successor Awardee. This information will be available for the Successor Awardee to view under *All Applications* and the *Application for Allocation* tab. The *Organization Information* will be populated with the Successor Awardee's details.

The Successor Awardee must be the taxpayer which certifies the facility if it has not been certified by the transfer date or later places the facility in service in the 48C Applicant Portal.

For information on how to complete placed in service requirements in the 48C Applicant Portal, please see the **Applicant User Guide** on the [Qualifying Advanced Energy Project Credit \(48C\) Program homepage](#).



U.S. DEPARTMENT of ENERGY

Qualifying Advanced Energy Project Credit (48C) Program

Successor-in-Interest Allocation Transfer Request Guide

Avoiding Common Transfer Request Errors

Confirming Accurate Awardee Contact Information

If a Successor Awardee has submitted an Allocation Transfer Request and its status was updated to "Not Approved," the Successor Awardee should contact the Awardee to ensure that the information they have entered related to the Awardee is accurate, including the Awardee contact name, contact email address, and control number.

The Awardee contact name and email address must match the information listed as the "Applying Contact." To find this, the Awardee should go to the *Project List* view in the 48C Applicant Portal and click the link under "Applying Contact" column associated to the control number.

All Applications ▾

50+ items • Sorted by Placed in Service Status • Filtered by All credit applications - Record Type

Q Search this list...

Control Number	Project Name	Category	Application Stage	Allocation Status	Pla...	Applica...	Applying Contact	Program Year
1 006162889	Other Eligible LI Community Proj...	Category 1	Application for Allocation	Allocation Approved		3/27/2024	John Doe	2023
2 006469030	Located on Indian Land	Category 2	Application for Allocation	Allocation Approved		3/27/2024	John Doe	2023
3 006169031 - Transferred	Located on Indian Land - ASC	Category 2	Application for Allocation	Transfer Complete		3/27/2024	John Doe	2023

Step 1: Click the link under "Applying Contact" for the control number

The contact name and email address listed must match the "Primary Contact" field that the Successor Awardee submits as part of the successor-in-interest allocation transfer request process.

Important: The "Applying Contact Email" may differ from the "Organization Email." If they are different, be sure to use the "Applying Contact Email" and not the "Organization Email."

Contact
John Doe

Account Name	Phone	Email
Test Organization		test1@test.com

Name		
John Doe		
Account Name	Secondary Contact First Name	
Test Organization	Test	
Email	Secondary Contact Last Name	
test1@test.com	Test	
Phone	Secondary Contact Email	
	test2@test.com	

Step 2: See the Email Address Under "Applying Contact"