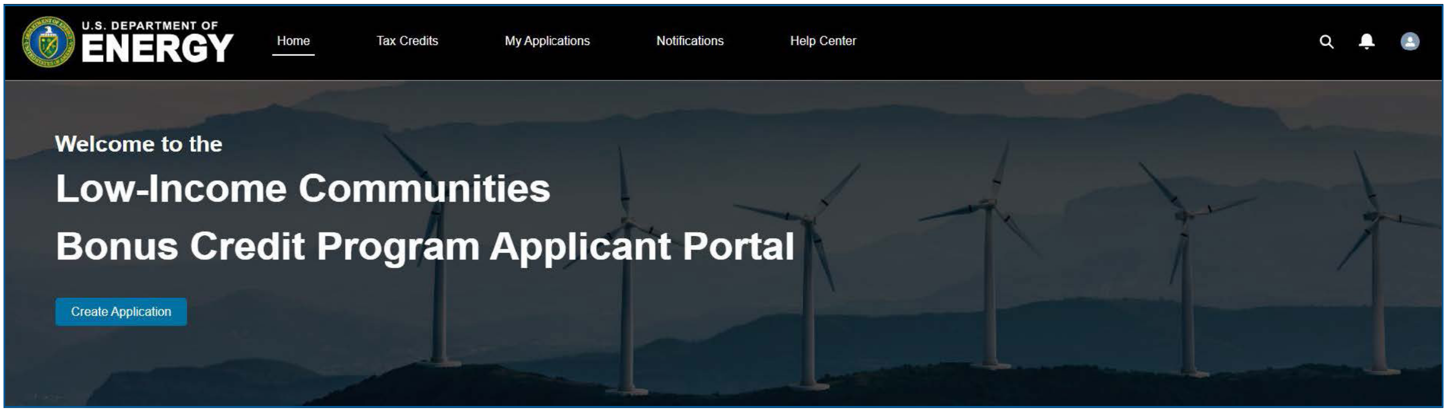
48(e) Applicant User Guide

Low-Income Communities Bonus Credit Program

Table of Contents

Low-Income Communities Bonus Credit Program Applicant Portal

Introduction



All applications for the Low-Income Communities Bonus Credit Program must be submitted through the Applicant Portal at 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 Applicant Portal and upload certain documentation (in order to demonstrate eligibility and project viability).

The 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 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.

To complete an application on behalf of their organization, each individual will need a **Login.gov** account.

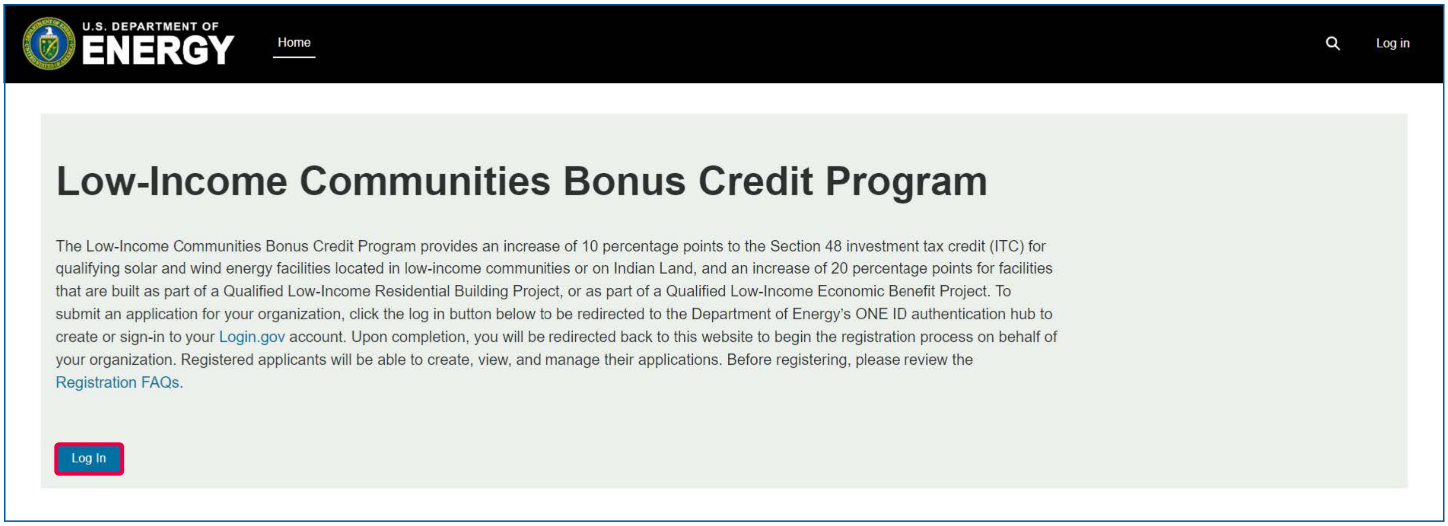
Applications submitted within the first 30 days will be treated as submitted on the same date and at the same time, and on a rolling basis thereafter.

Login.gov Account

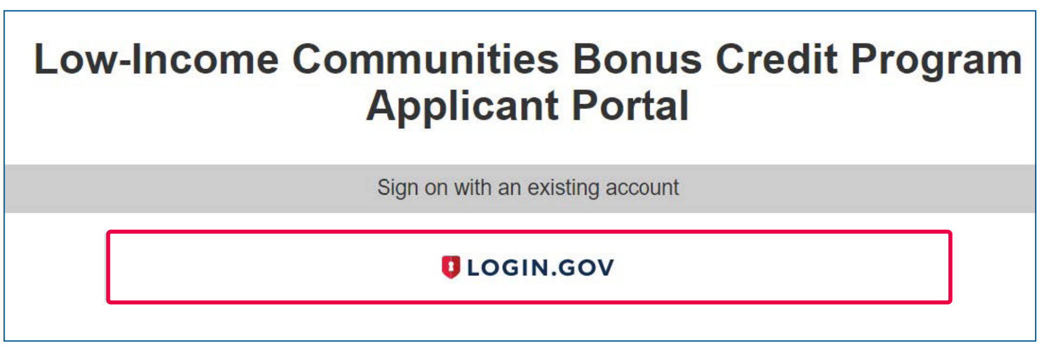
In order to register for the Applicant Portal, you will first need to create a Login.gov account. For questions regarding Login.gov, issues creating an account, or password resets, reference Login.gov help resources here.

Create Your Account

Navigate to the Applicant Portal and select Log In to begin your account setup and registration.



Select the *Login.gov* button to proceed.



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 Applicant Portal.

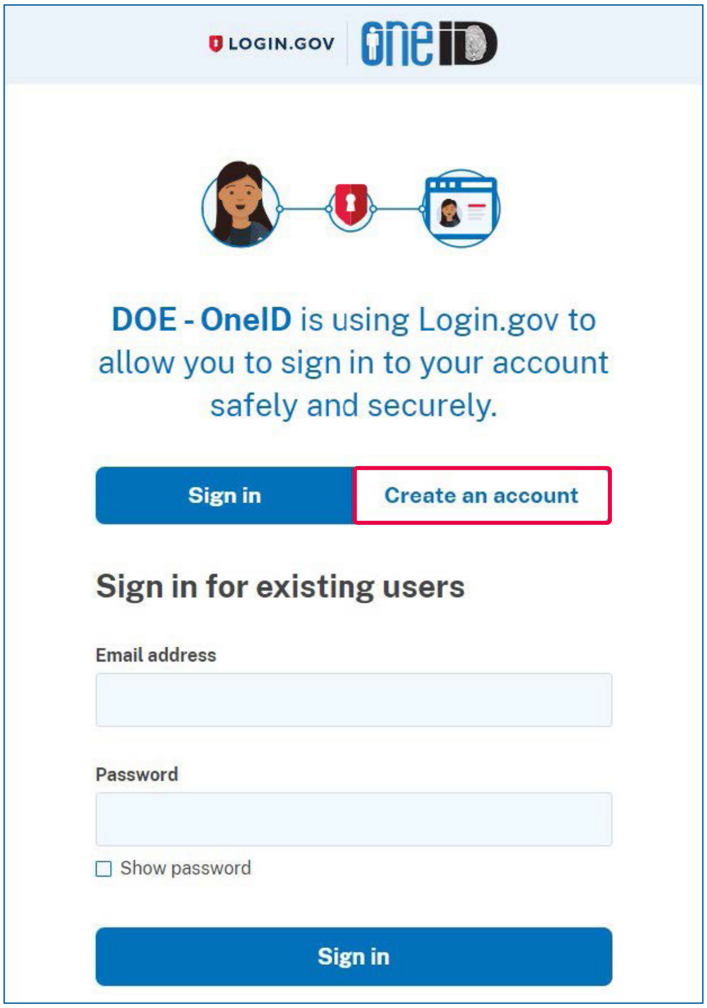
You can use the same username and password to access any agency that partners with Login.gov. This streamlines your process and eliminates the need to remember multiple usernames and passwords.

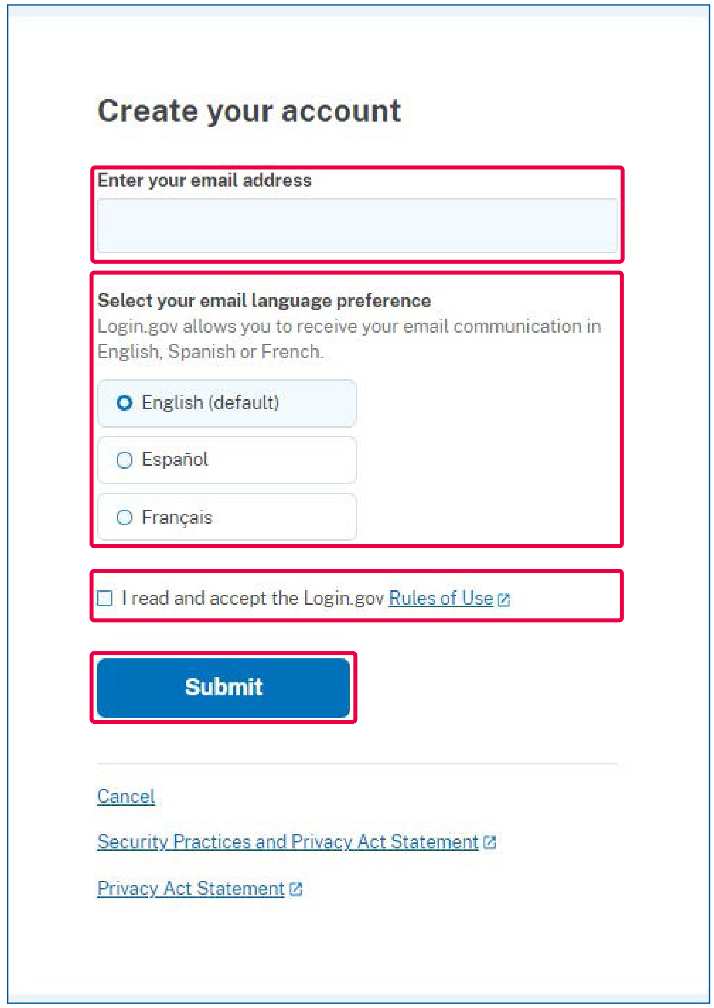
Login.gov Account

Create Your Account

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.

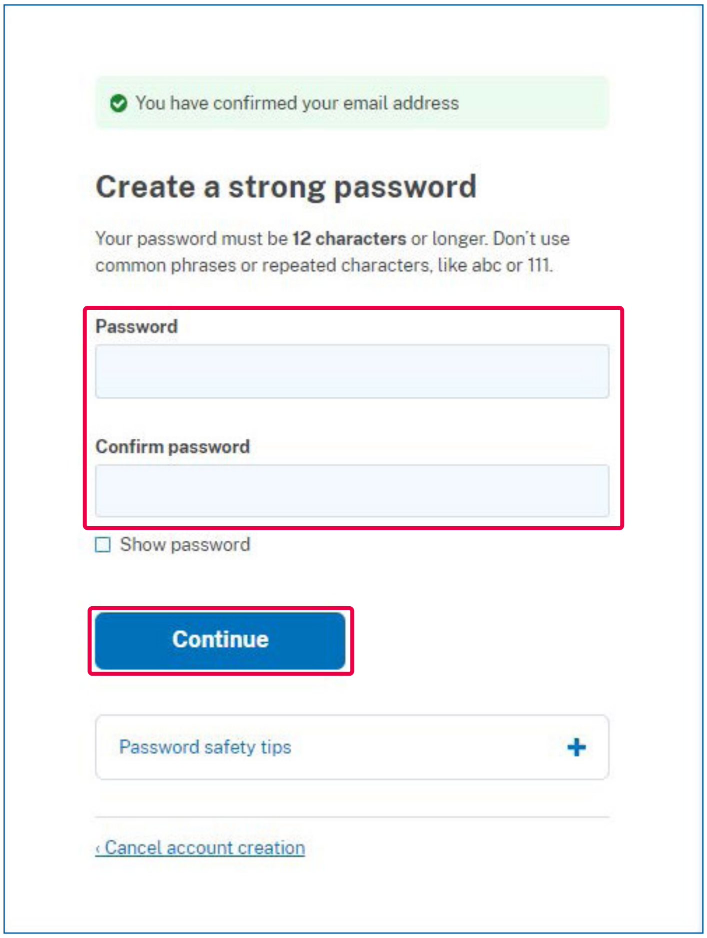




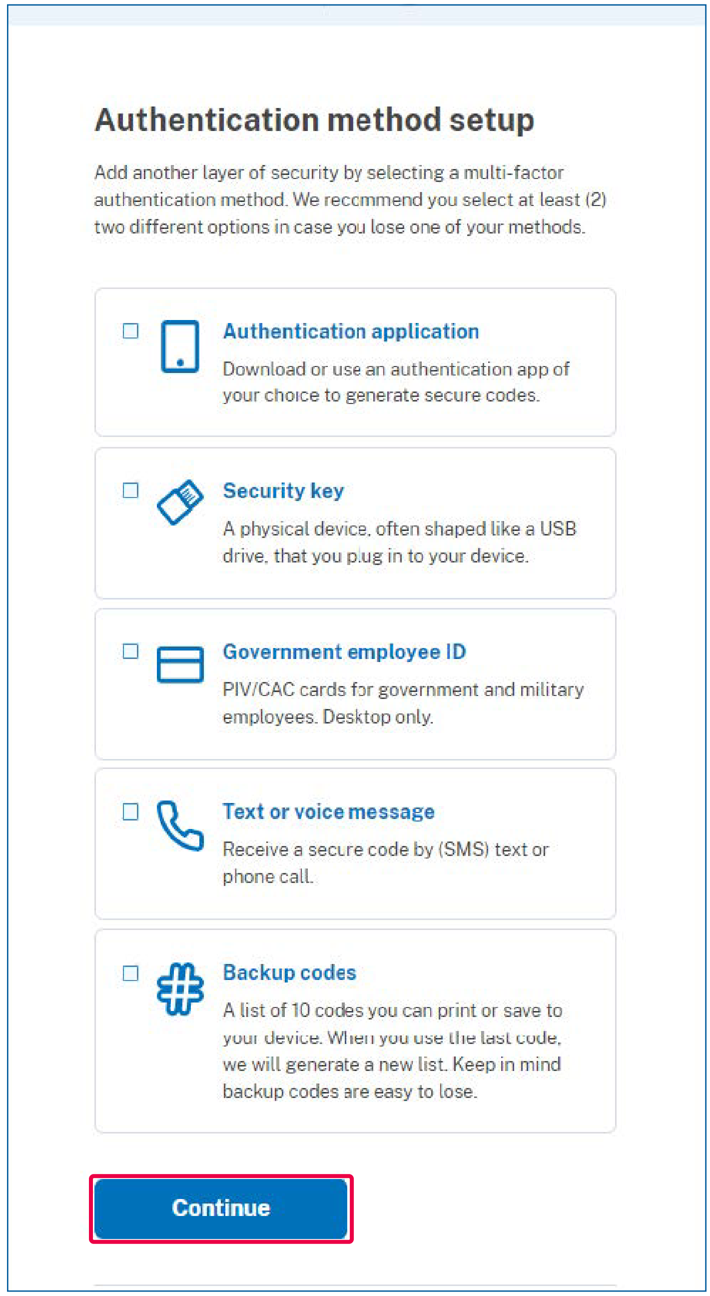
Enter your email address in the text box provided, select your email language preference, and read and accept the Login.gov Rules of Use. Select *Submit* to continue.

Create Your Account

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*.



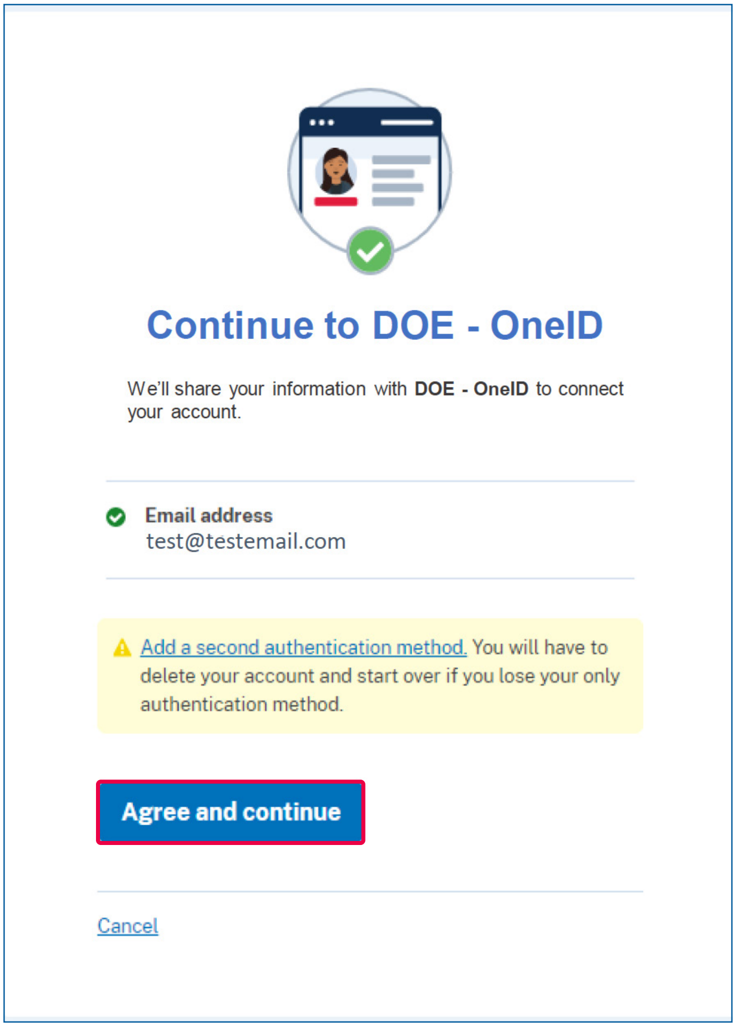
Complete your dual-factor authentication setup by selecting your preferred authentication method (e.g., text message, phone call), then select *Continue*.



Login.gov Account

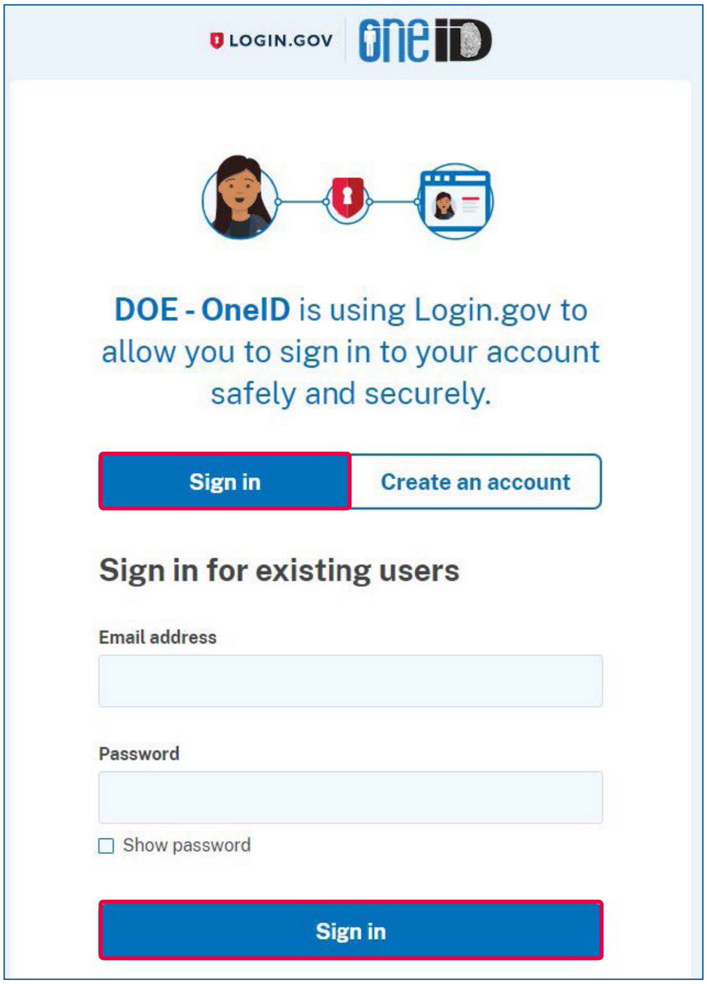
Create Your Account

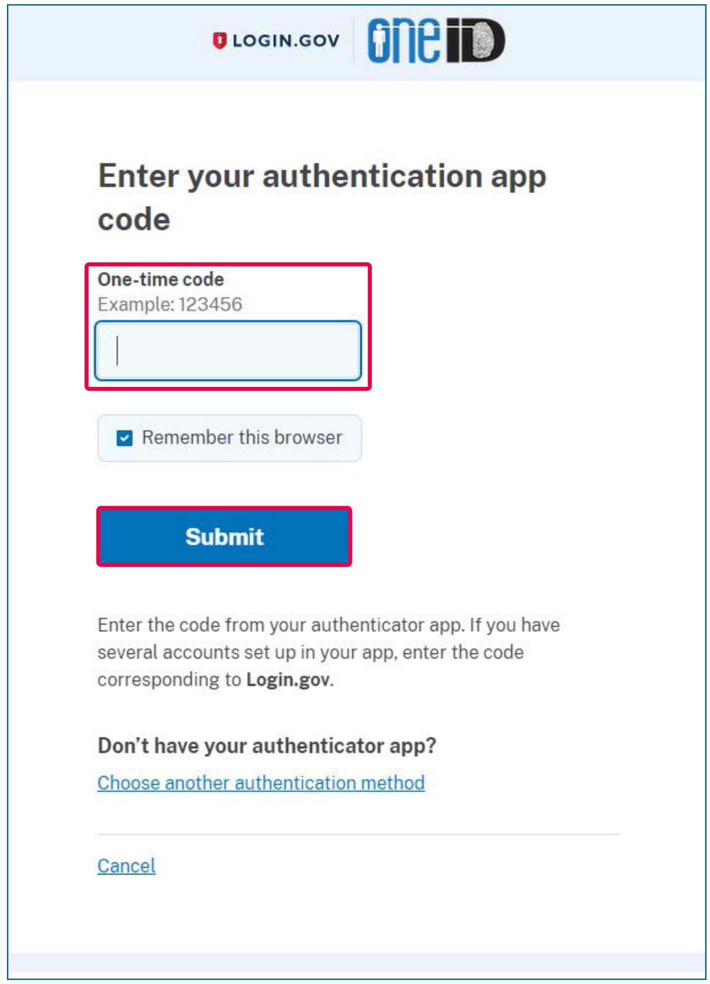
Select *Agree and continue* to proceed to the Applicant Portal.



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 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 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 LICBonusSupport@hq.doe.gov for assistance.

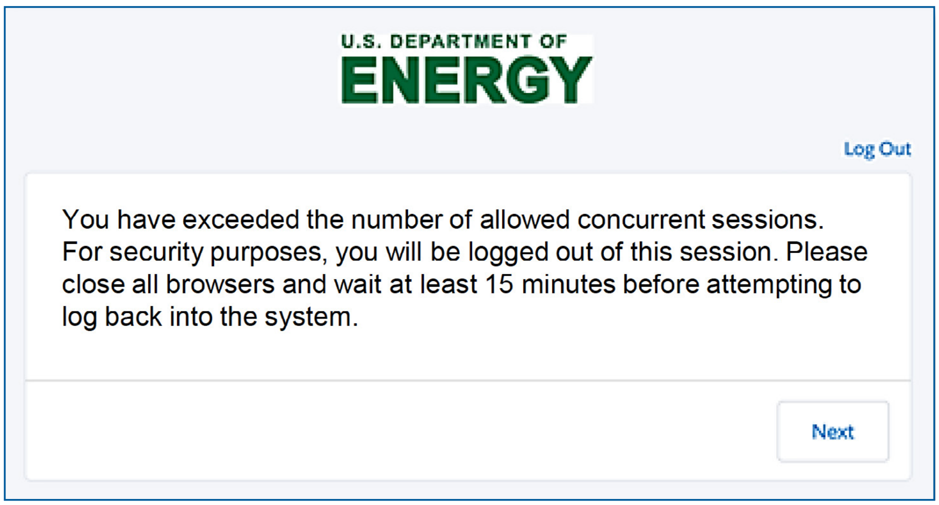
Concurrent Sessions

Concurrent Sessions Error Message

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

To avoid this error, ensure you log out of the Applicant Portal when you are not actively taking an action in the Applicant Portal (e.g., submitting an application, checking the status of an existing application, or replying to a request for additional information).



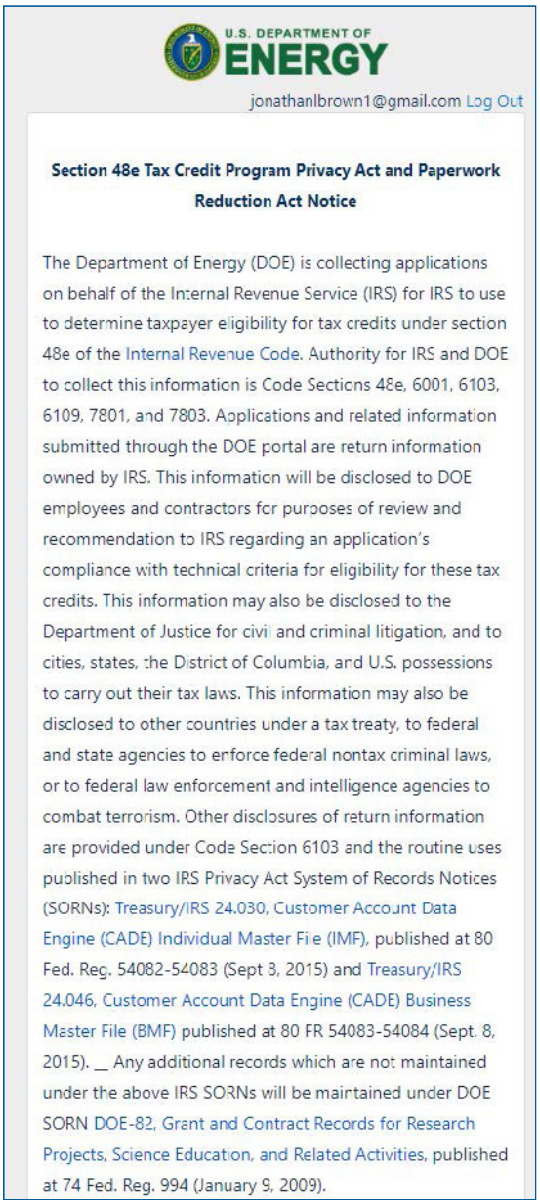
Registration Process Overview

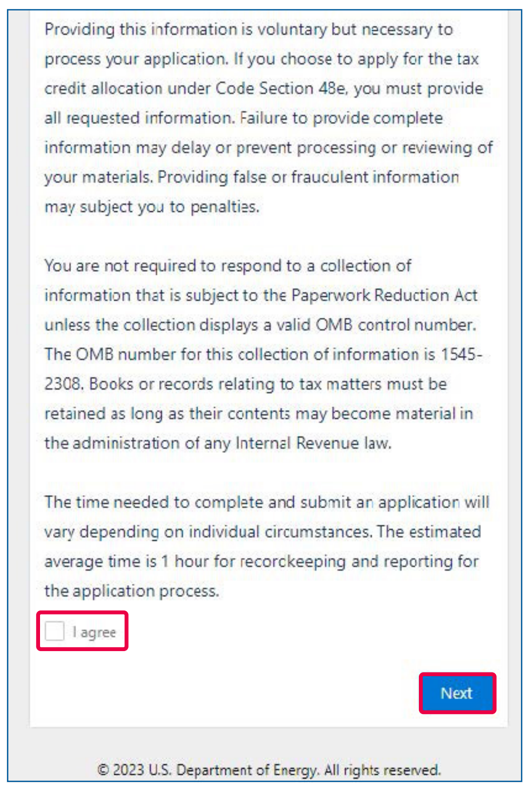
Upon logging in for the first time, you will be prompted to complete the Applicant Portal registration process.

Register as a Applicant Portal User

After creating a Login.gov account, or using an existing Login.gov account, you will be automatically redirected to the 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. For additional information, see Privacy Notices and Security Information section in this document.





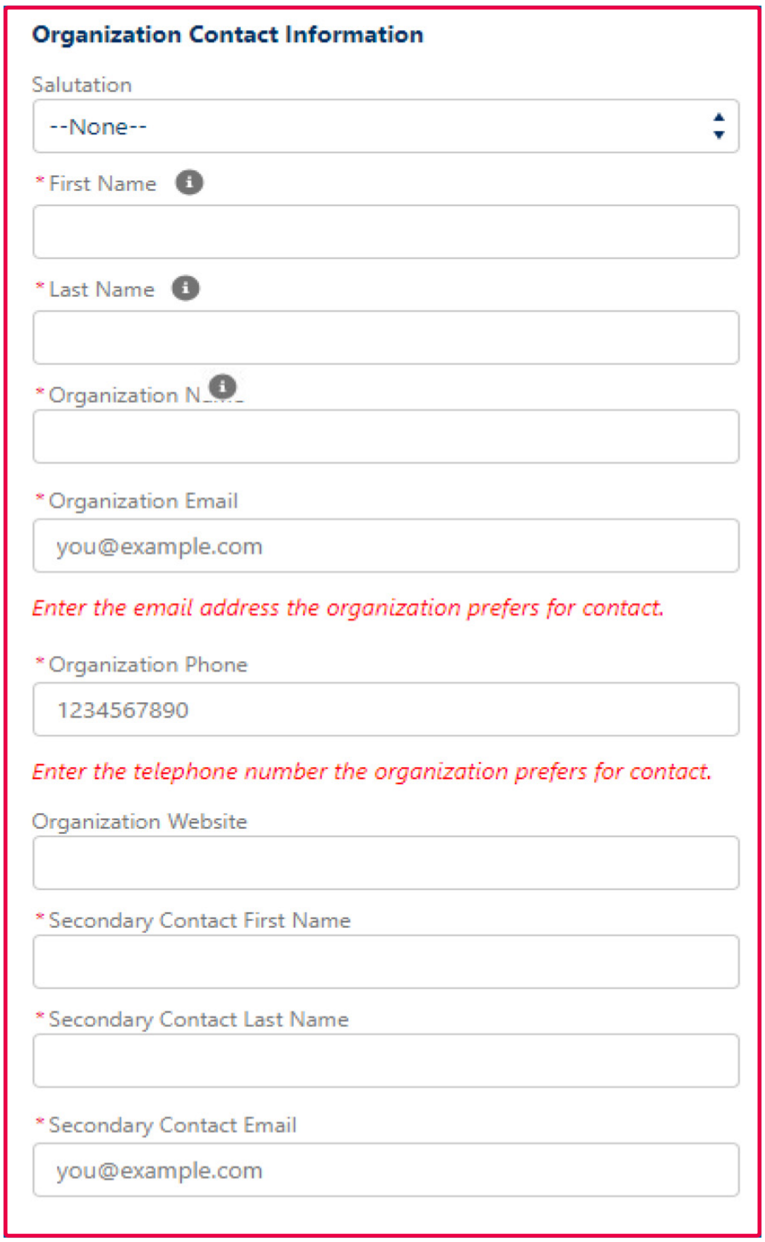
Registration Process Overview

Register as a Applicant Portal User

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.

Important: Please ensure the Organization Name is correct before you complete your registration. You are unable to update the Organization Name field after registration. (The Organization Name may be used interchangeably with Account Name in the Applicant Portal.)

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 you choose not to list a secondary contact, complete this section by listing the primary contact information again.



Registration Process Overview

Register as a Applicant Portal User

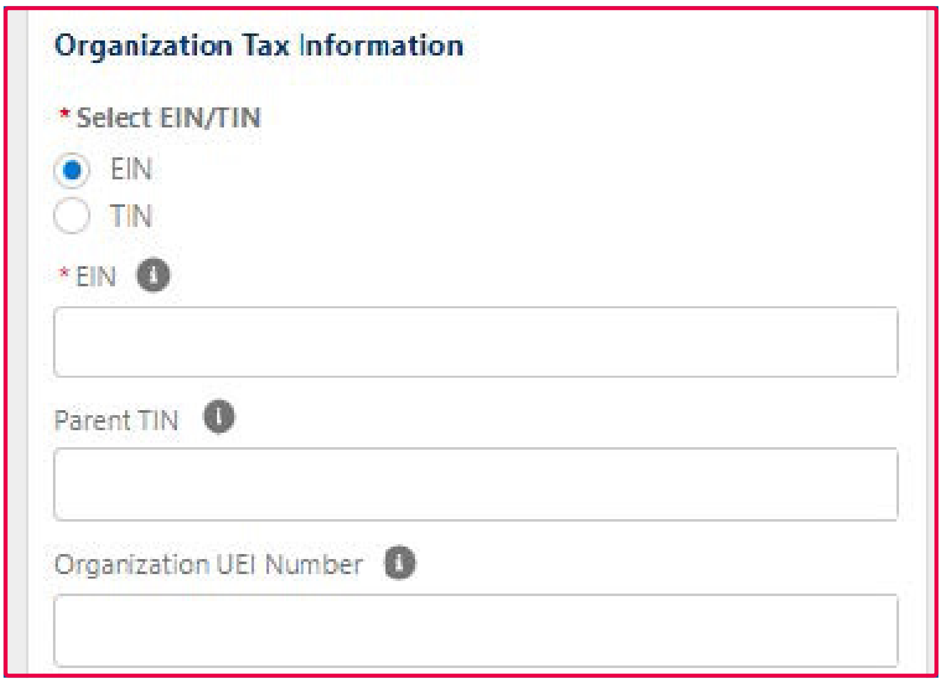
As you continue the registration process, you will be prompted to select either EIN or TIN and enter your organization's EIN or TIN (enter the EIN or TIN you plan to use for tax filing purposes), Parent Taxpayer Identification Number (if applicable), and UEI Number. The Organization Tax Information cannot 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.

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)*.

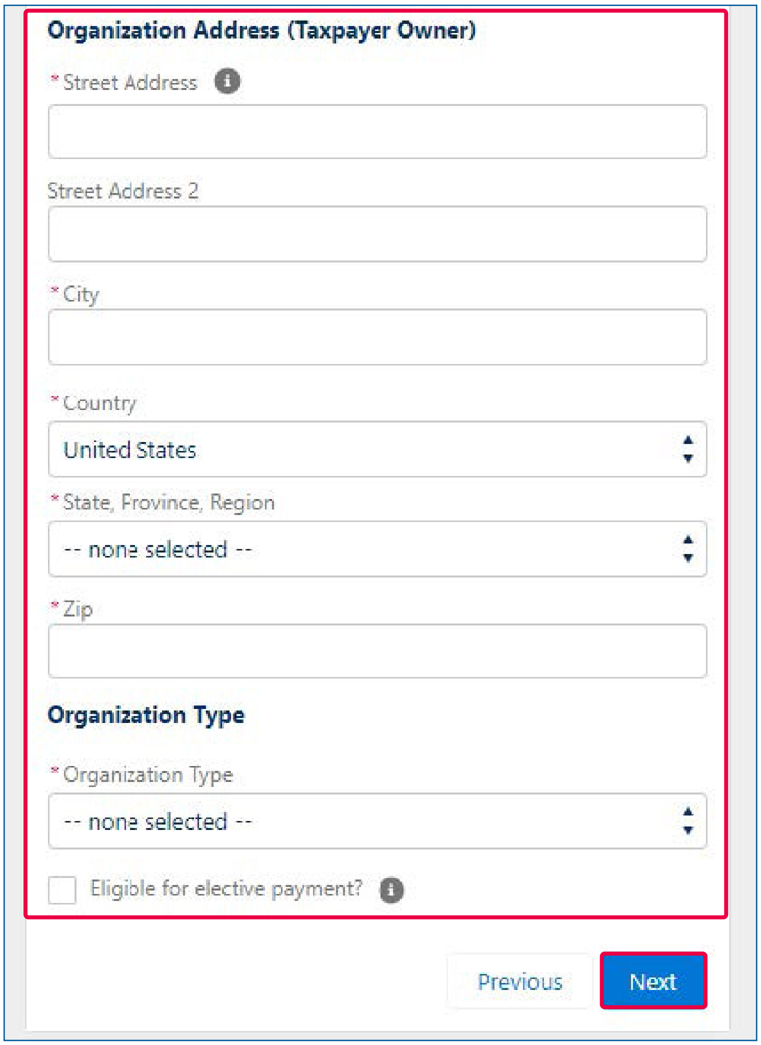
For more information on Unique Entity IDs (UEI), visit www.SAM.gov.



Register as a Applicant Portal User

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 drop-down 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 Applicant Portal.

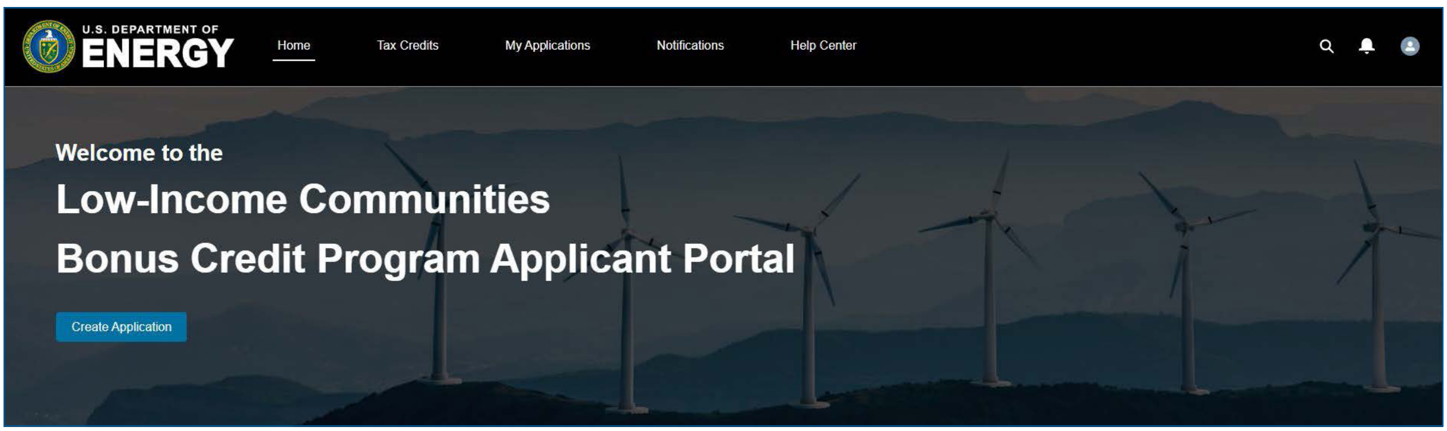


Portal Navigation

Portal Homepage Overview

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

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



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

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 - Addt'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 - Addt'l Selection Criteria	550	0	5	545

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

U.S. DEPARTMENT OF ENERGY

Applicant Portal Homepage
Low-Income Communities Bonus Credit Program Details
Department of Energy
Privacy Notice

Facility Categories and Application Options

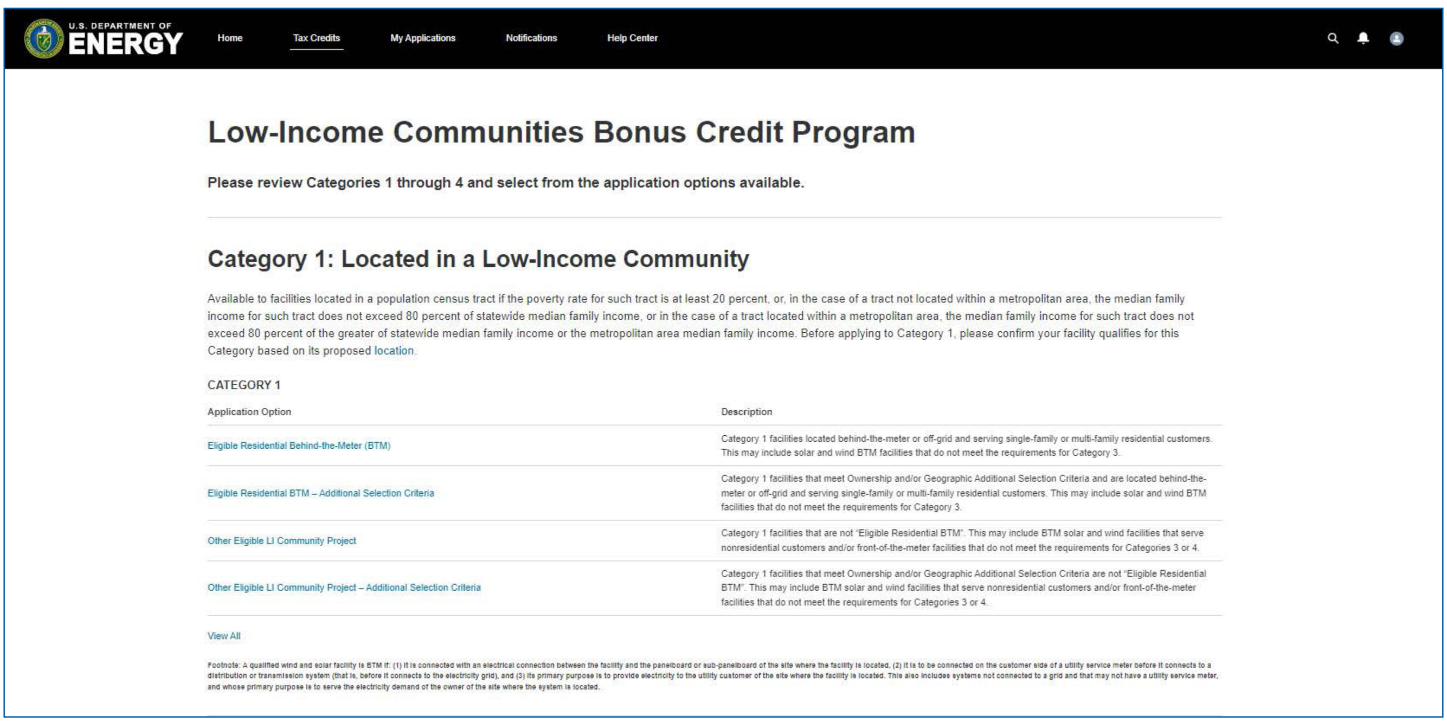
Facility Categories and Application Options Overview

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 Application for Allocation (Step 1) of this guide.



My Applications

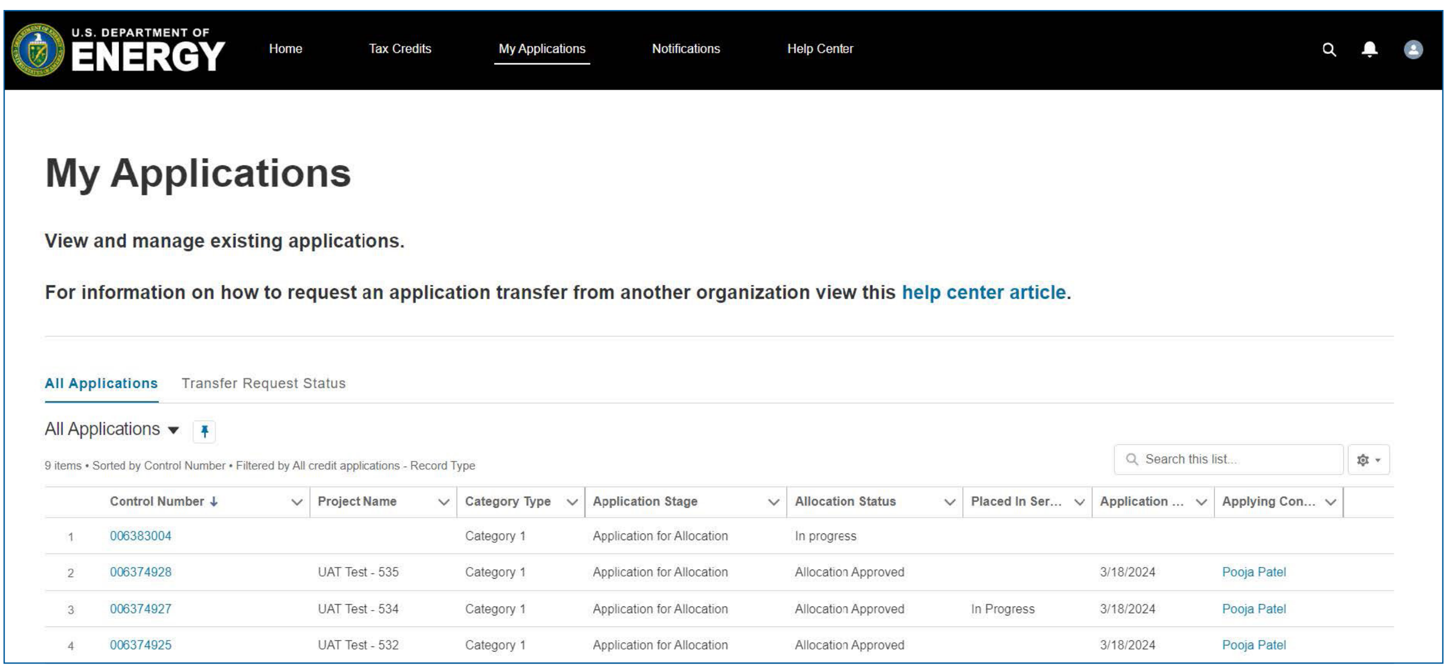
View In Progress or Previously Submitted Organization Applications

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.



Notifications

View All Notifications Related To Your Applications

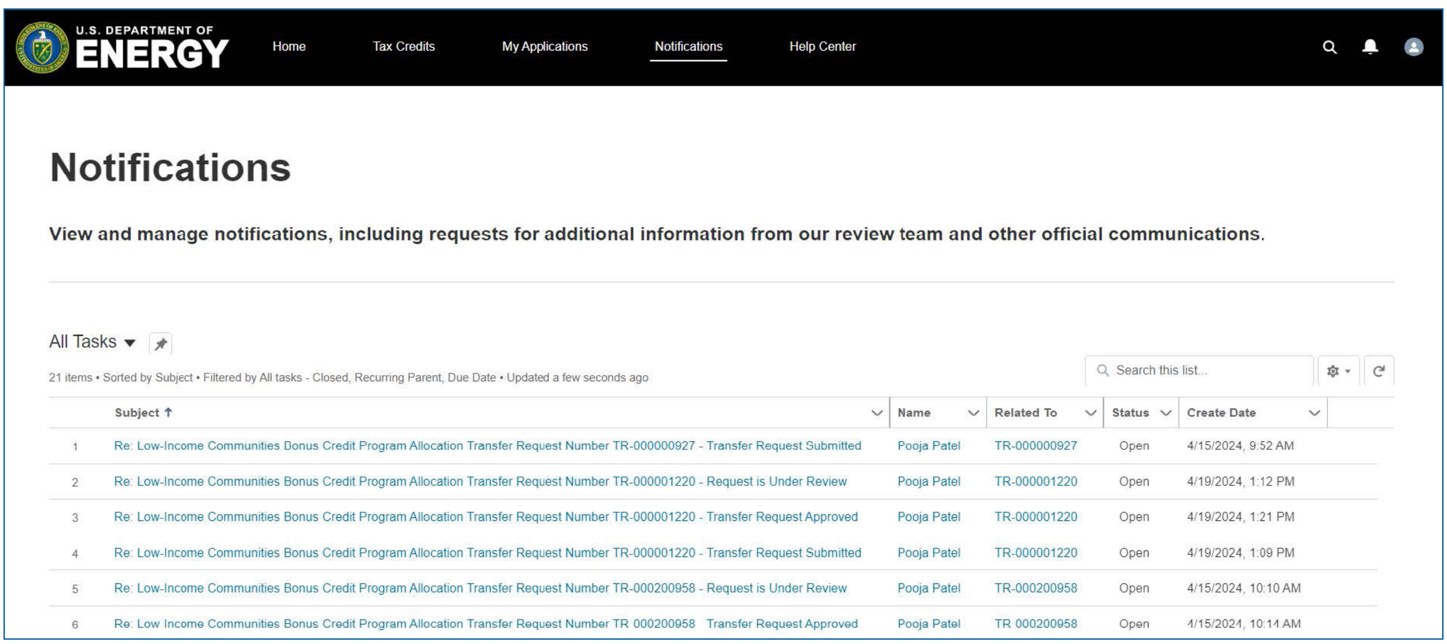
Select *Notifications* on the navigation bar to view and manage notifications, including requests for additional information from our application review team and other official communications such as official capacity allocation award letters.

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 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.



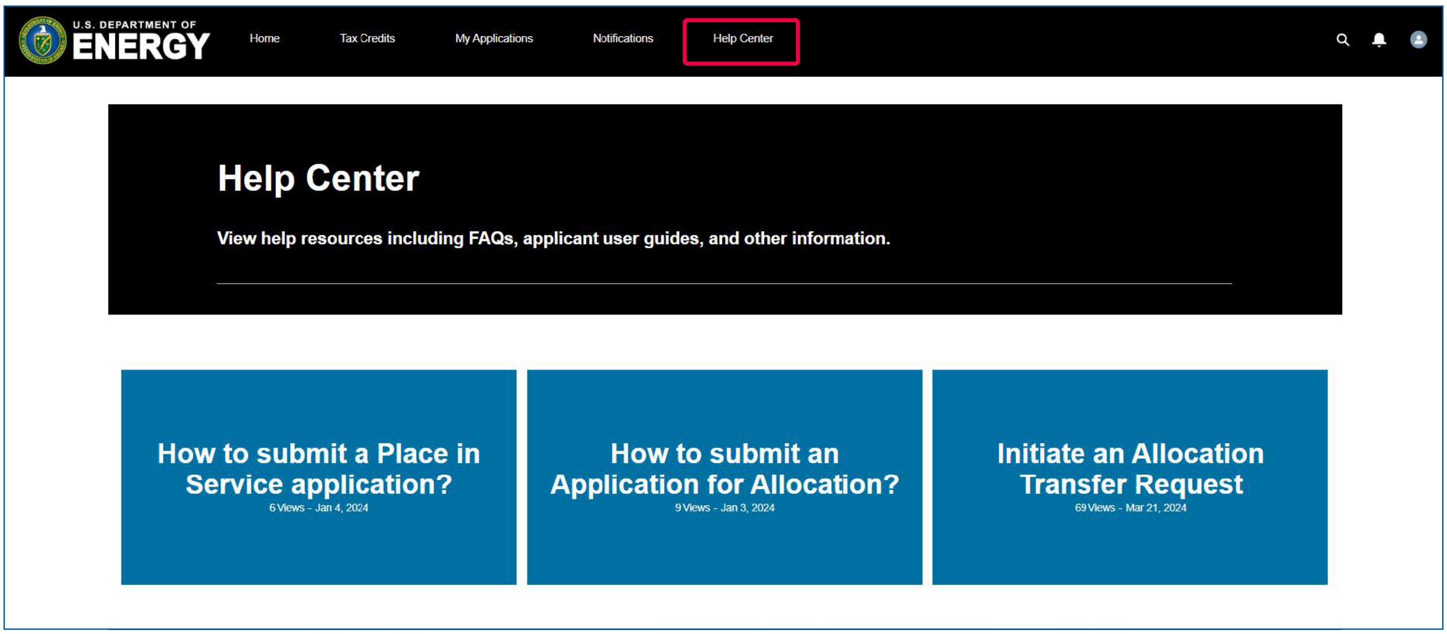
Help Center

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 Applicant Portal.

For additional information on the Low-Income Communities Bonus Credit Program, visit the Program homepage. For technical support contact LICBonusSupport@hq.doe.gov and our team will be able to assist you.

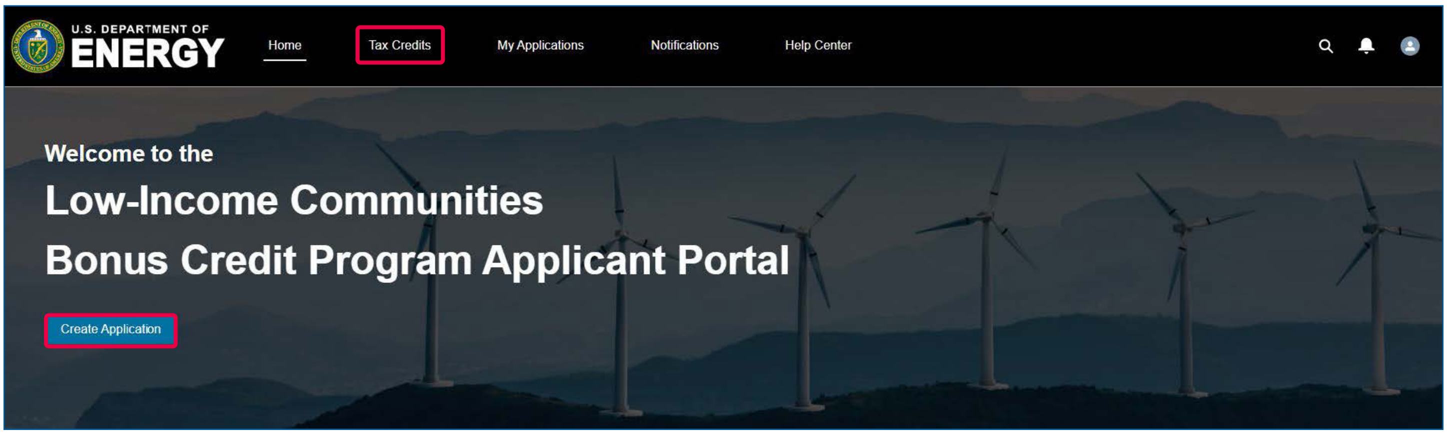


Application for Allocation (Step 1)

Submit a New Application for Allocation

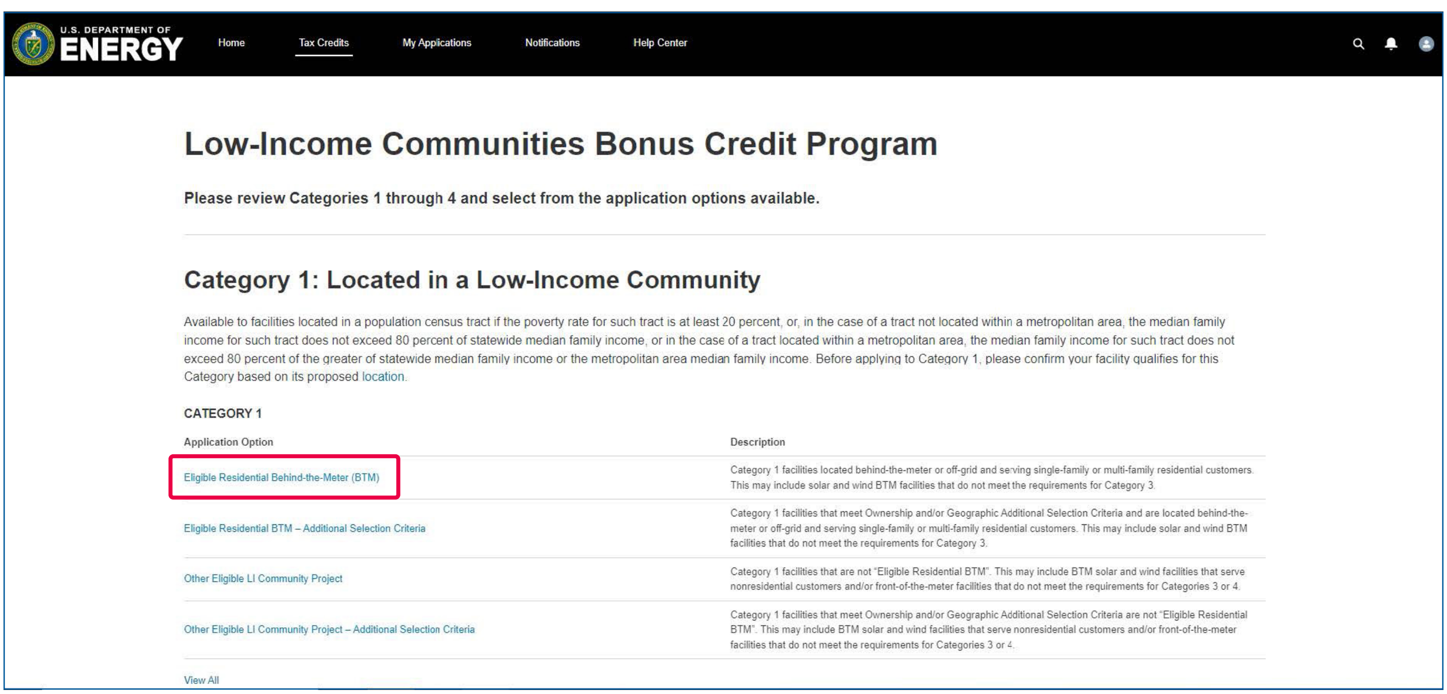
Follow the instructions outlined below to submit an application for allocation for the Low-Income Communities Bonus Credit Program.

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

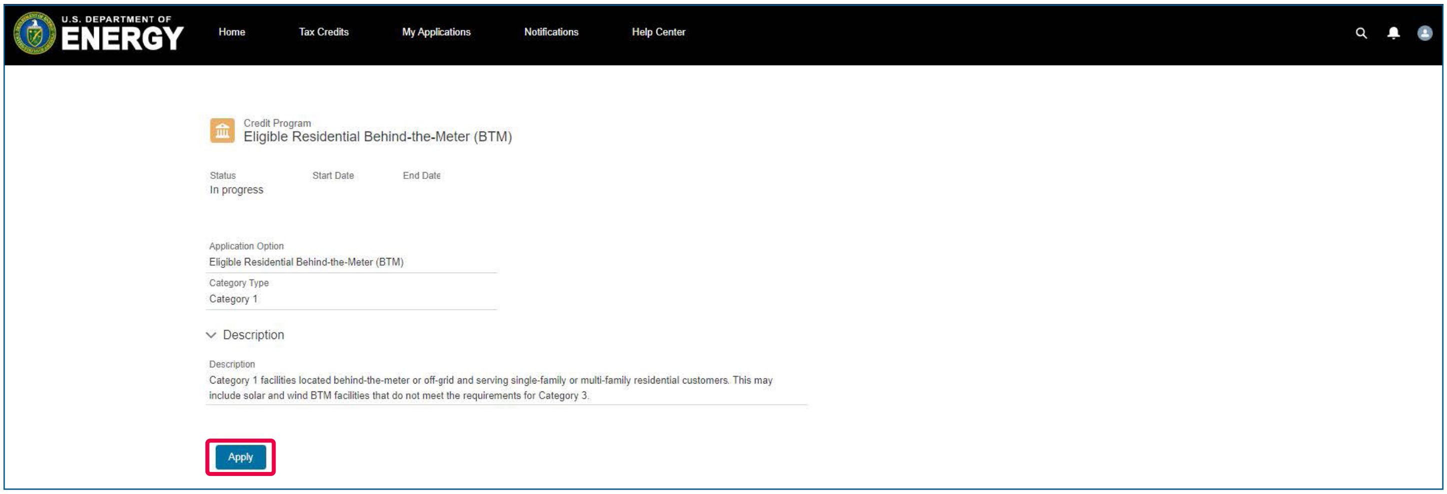


Application for Allocation (Step 1)

Submit a New Application for Allocation

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.



Application for Allocation (Step 1)

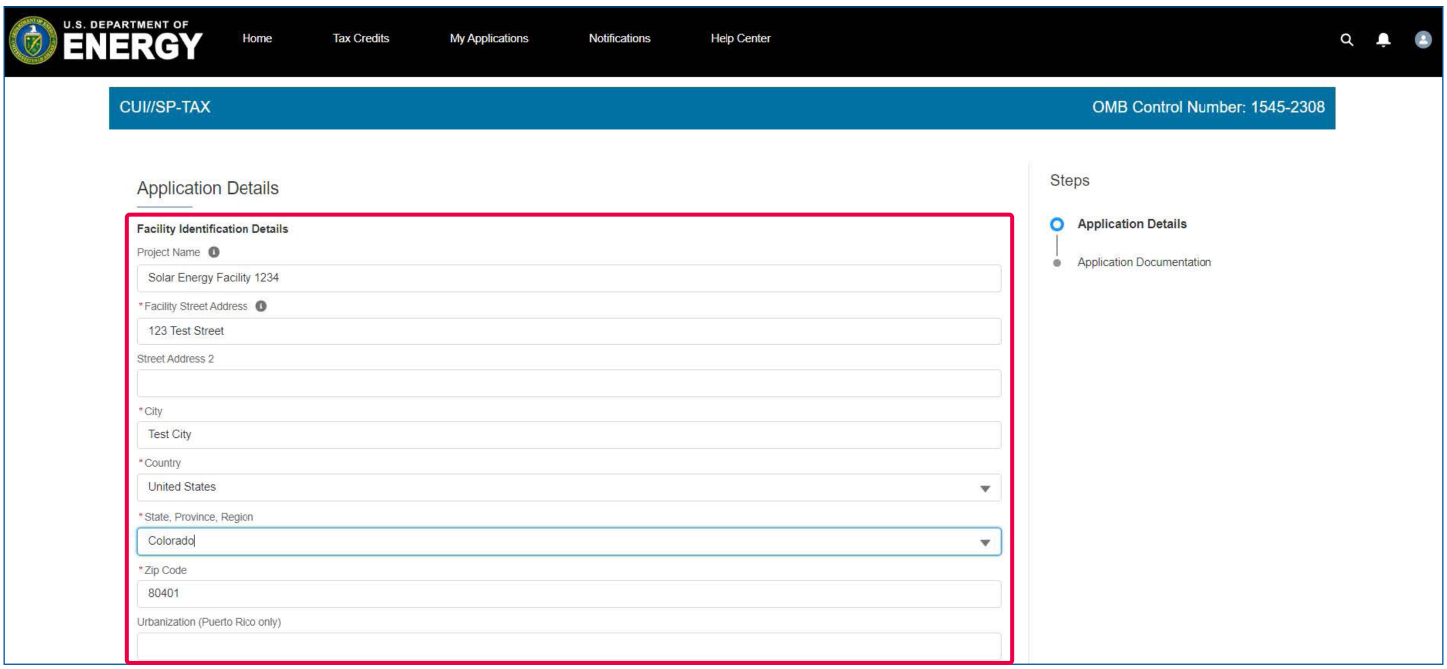
Submit a New Application for Allocation

After selecting *Apply*, you will be prompted to complete relevant *Application Details* and *Application Documentation*. Complete all required *Facility Identification Details*. Hover over the (ℹ) 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.

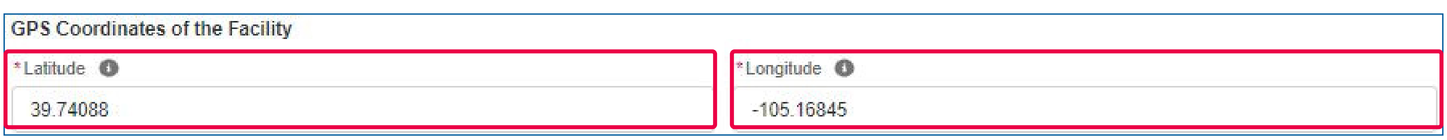
If your solar or wind facility does not have a physical street address at the time of application (for example if it is rural project without a physical street address), you should enter *NA* in the *Facility Street Address* field. You are still required to enter *City, Country, State*, and *Zip Code*.

If you obtain a physical street address following the submission of your Application for Allocation, contact LICBonusSupport@hq.doe.gov 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.



Application for Allocation (Step 1)

Submit a New Application for Allocation

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.

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.

Application for Allocation (Step 1)

Submit a New Application for Allocation

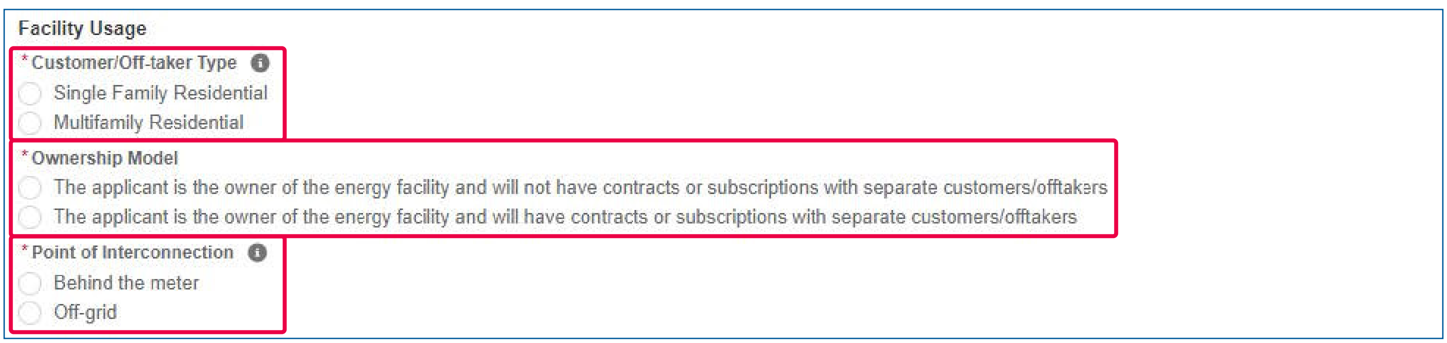
Complete the Facility Usage section by selecting the applicable *Customer/Off-taker Type*, *Ownership Model*, and *Point of Interconnection*.

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**.

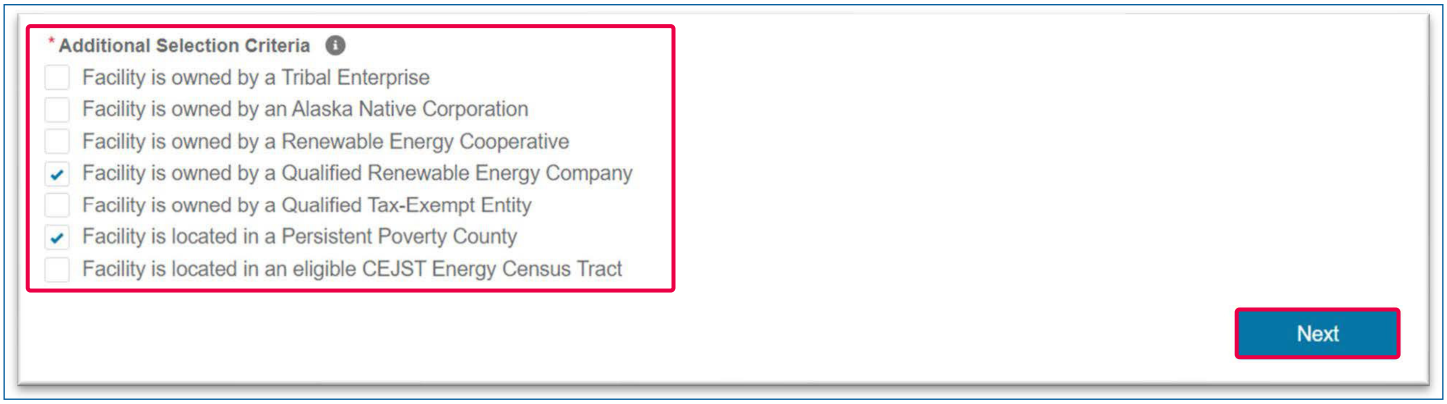


Application for Allocation (Step 1)

Submit a New Application for Allocation

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.



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 in the **File Type and File Size Requirements** section of this guide.

Required documents are denoted with a red asterisk (*).

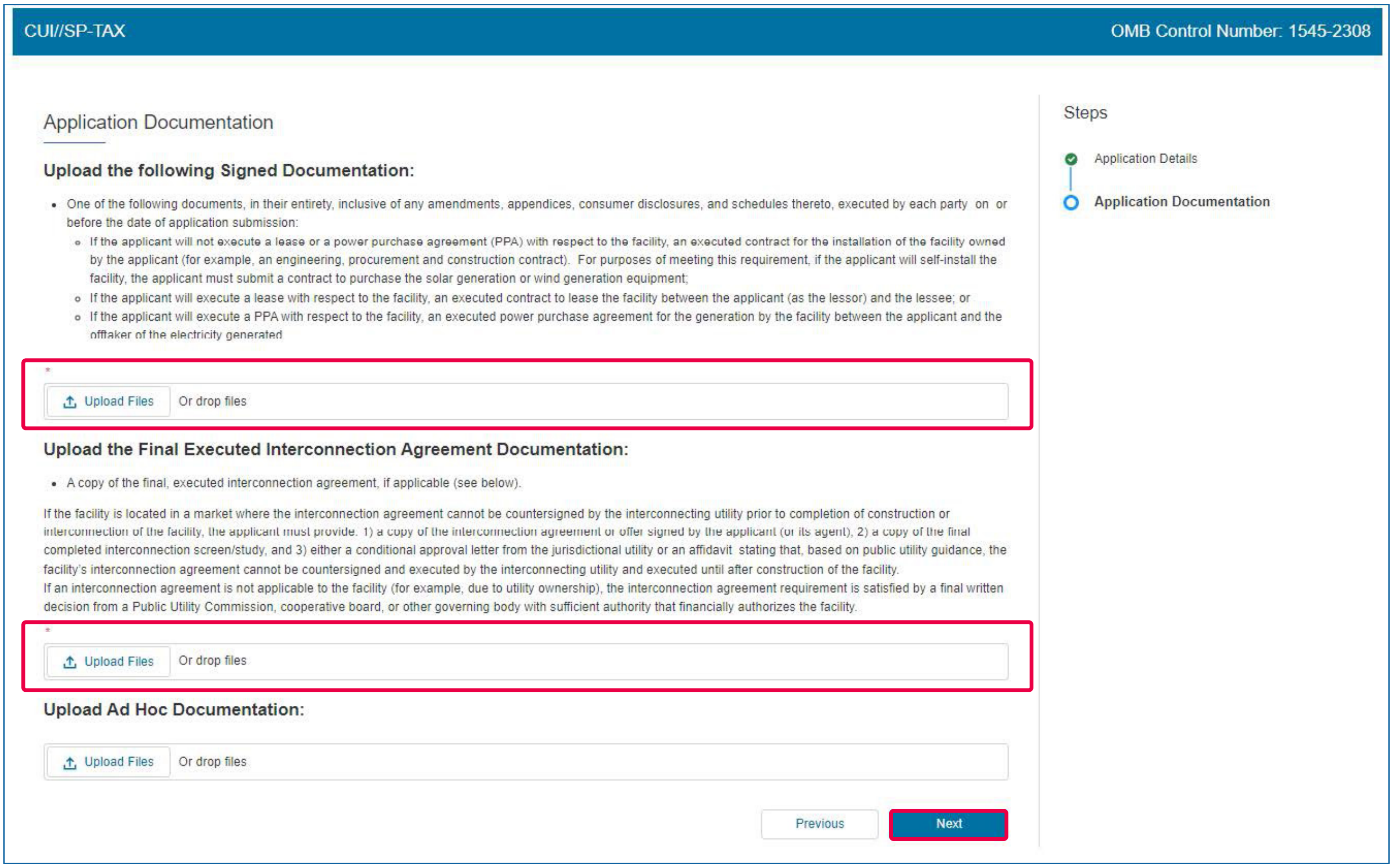
Each category and application option has unique documentation requirements. For more information on required documentation for each category and application option, reference the **Treasury Regulations** and **Revenue Procedure 2024-19**.

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


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 offtaker 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

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.

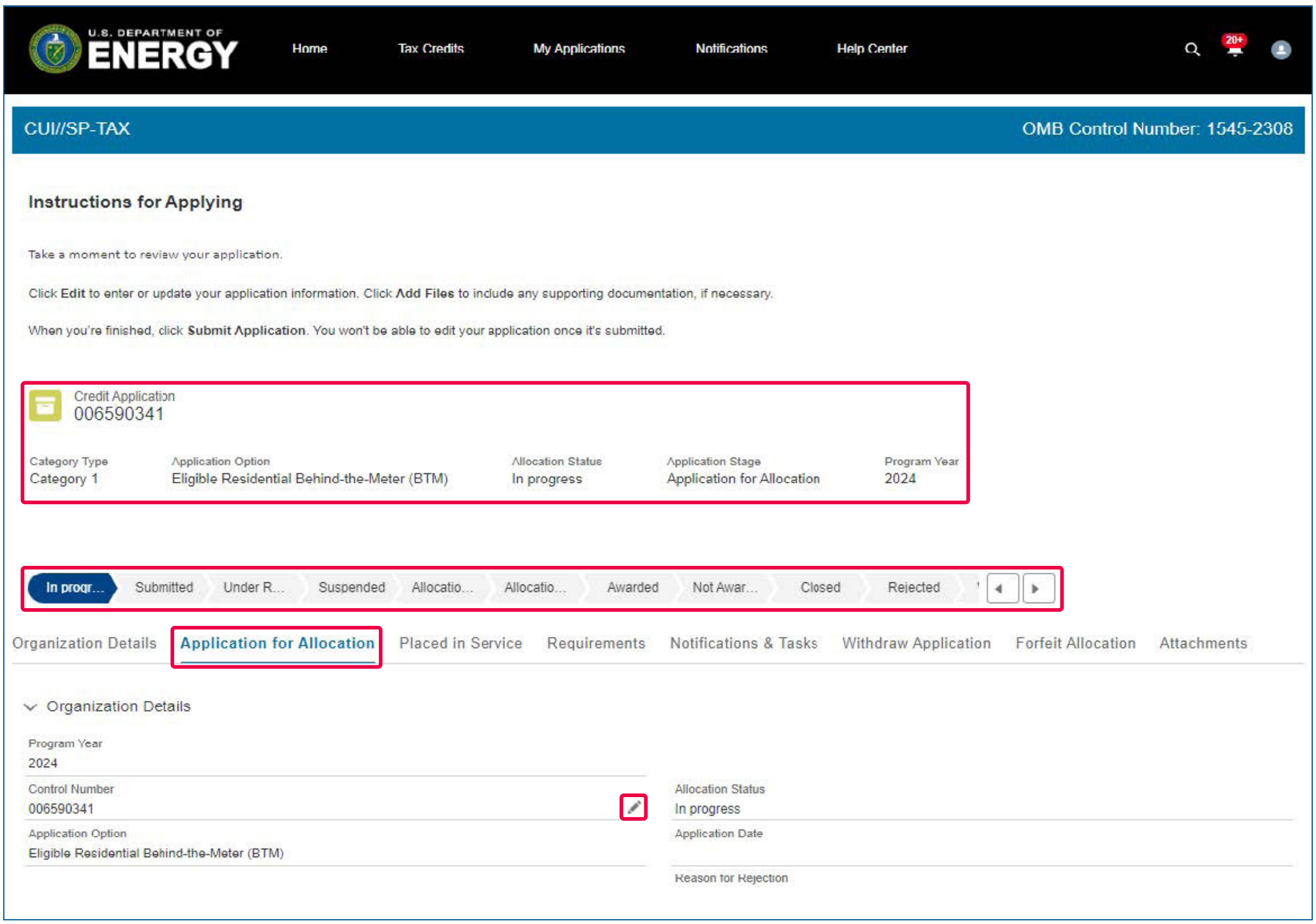
The chevron will display your application's status as it moves through the review process.

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.

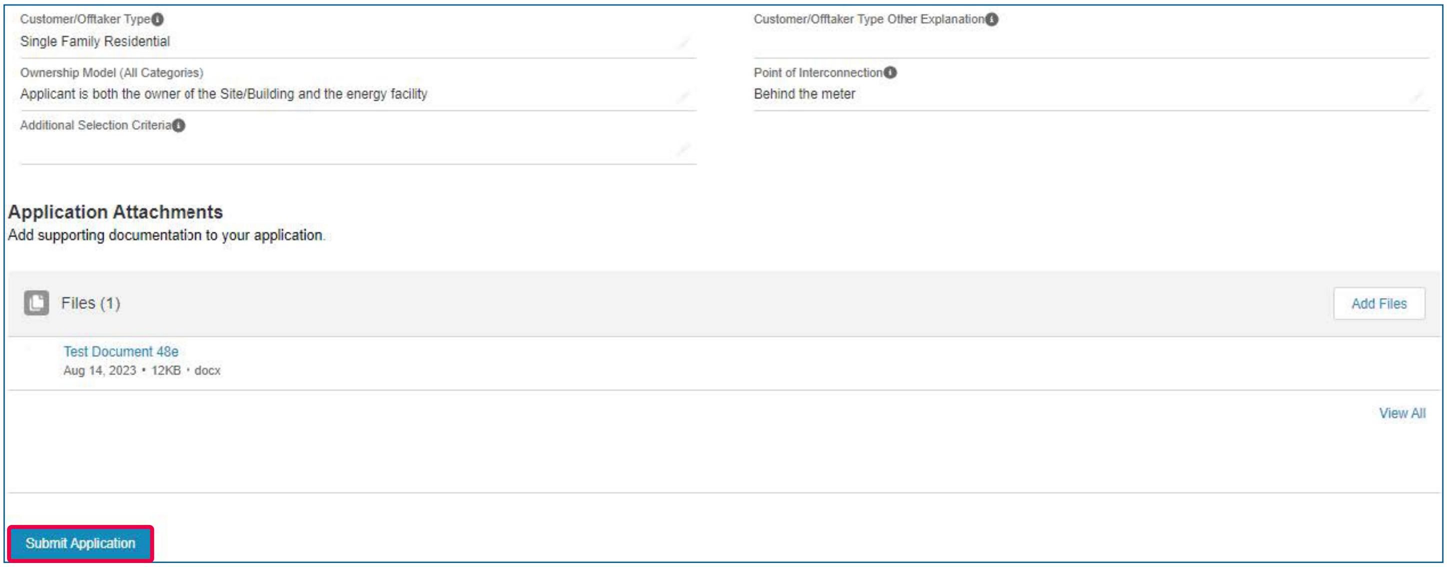
Select *Notifications & Tasks* to view any communications related to this application. See Notifications section for more information on communications you may receive.



Application for Allocation (Step 1)

Submit a New Application for Allocation

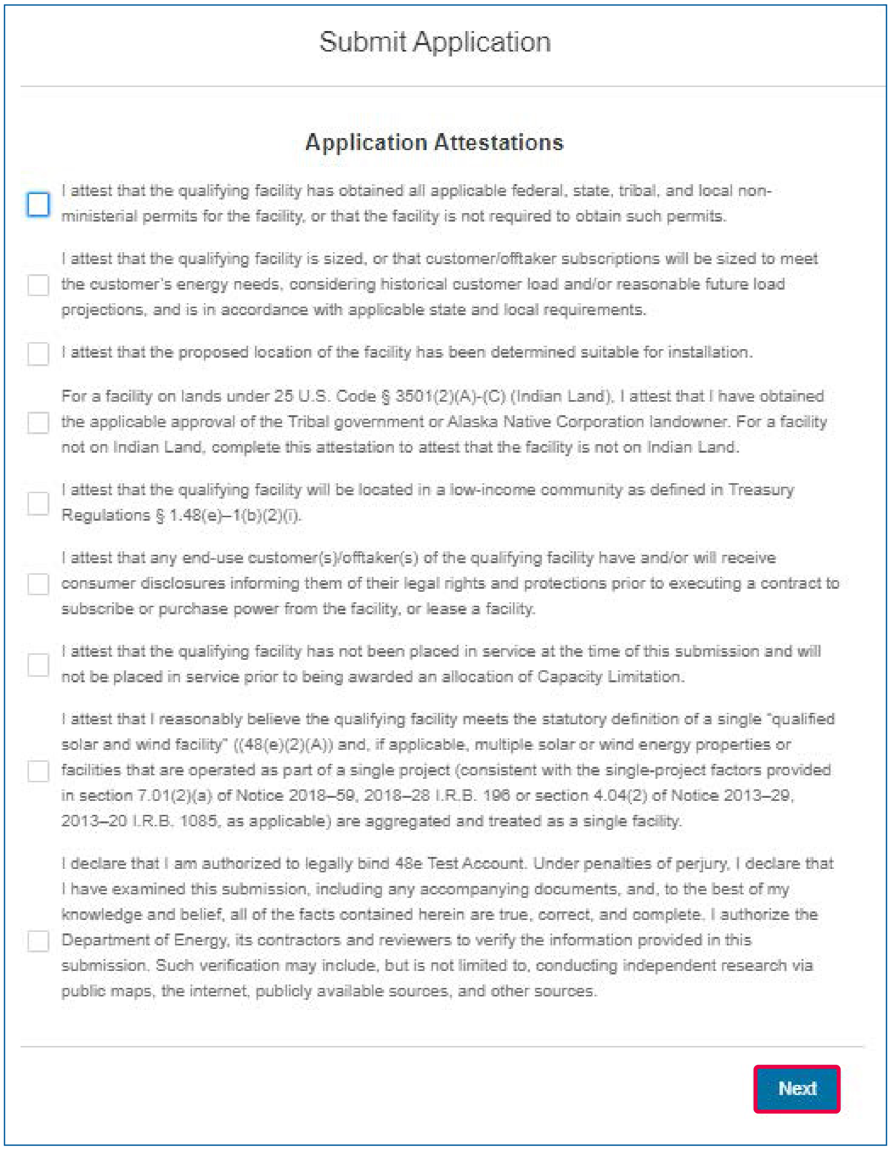
Once you have reviewed and confirmed all application details, select Submit Application, and follow the prompt to confirm application submission.

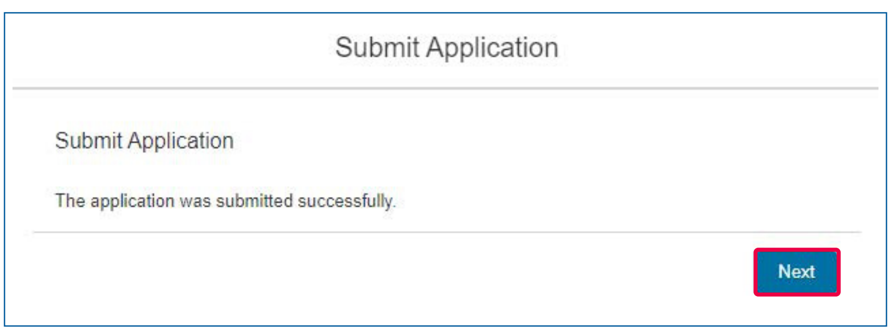


Application for Allocation (Step 1)

Submit a New Application for Allocation

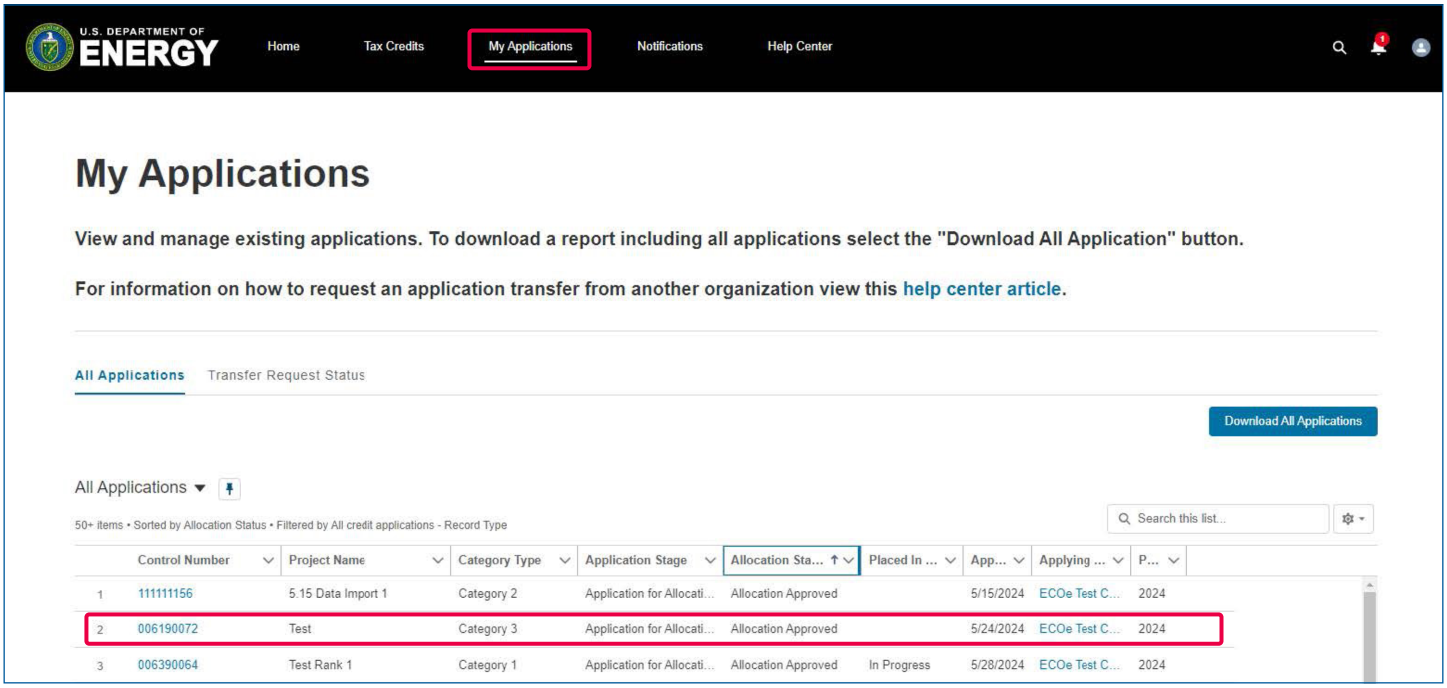
Review and attest under penalty of perjury all Application Attestations (**note**: all attestation checkboxes must be checked to proceed). Select Next to continue. You will receive confirmation that your application was submitted successfully, select Next to continue. For more information on required attestations for each category and application option, reference the Revenue Procedure 2024-19.





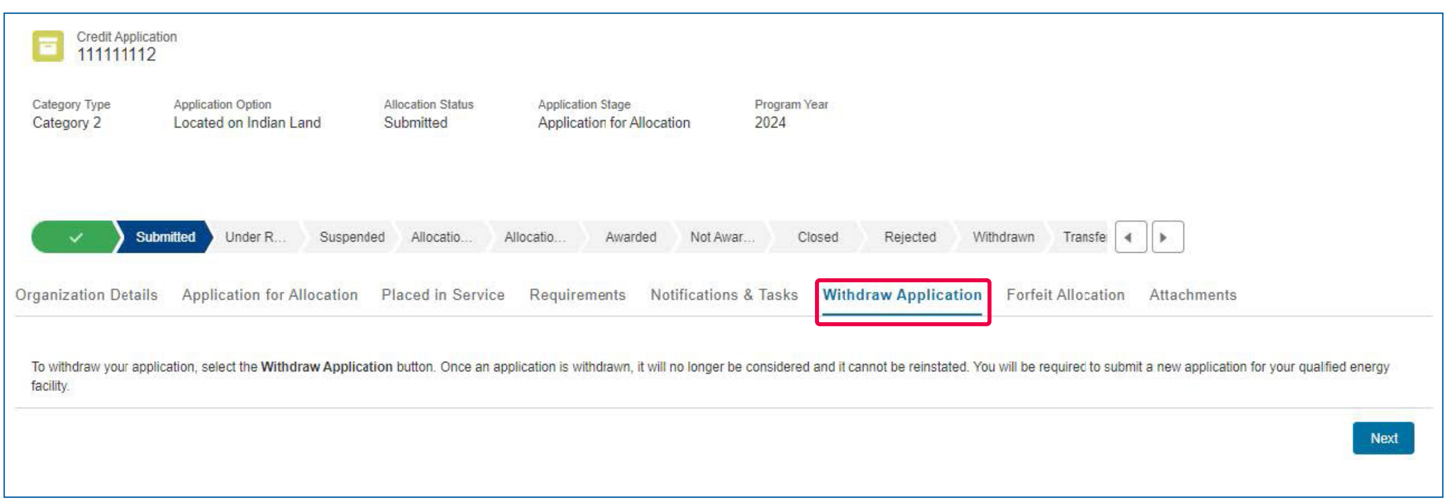
Withdraw an Application for Allocation

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.



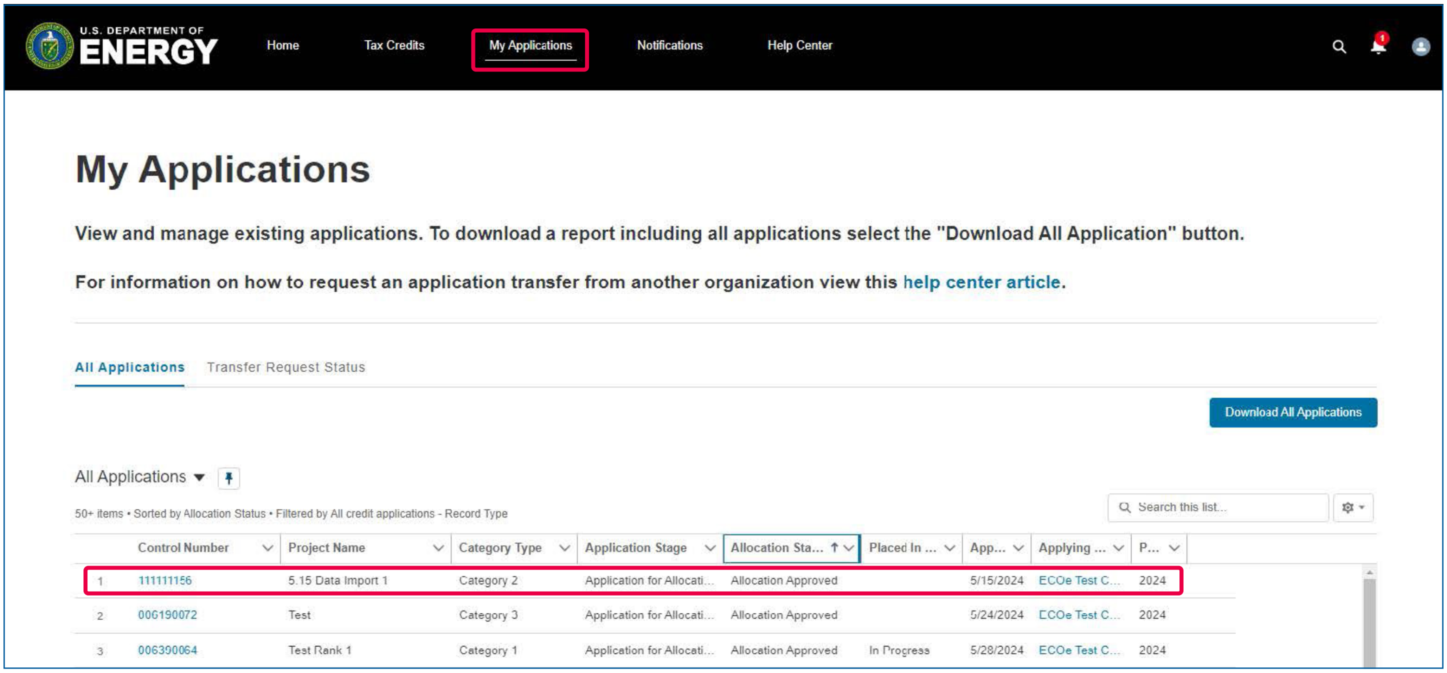
If you want to withdraw your application for any reason, select the Control Number of the application to access the application details page. Select the *Withdraw Application* tab, and then select *Next* and follow the prompts to confirm your withdrawal. Once an application is withdrawn, it will no longer 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," "Under Review," or "Submitted." Applications in all other statuses **cannot** be withdrawn.



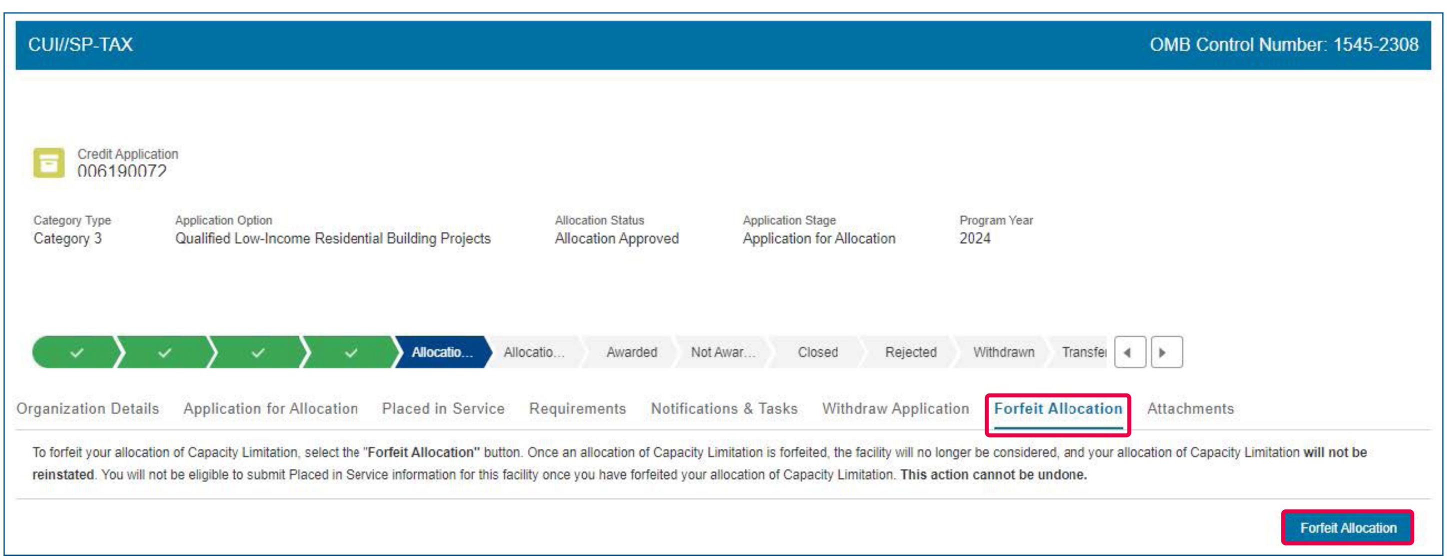
Forfeit an Allocation

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.



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 Applicant Portal.



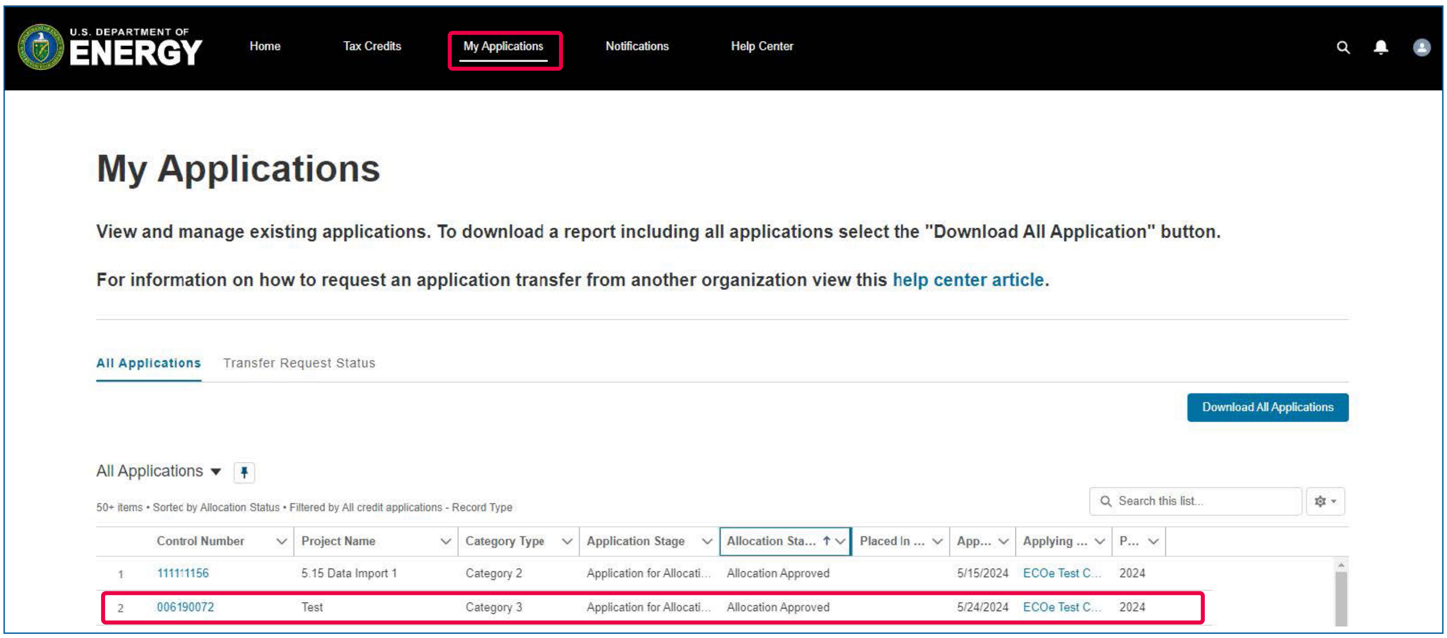
Placed in Service Submission (Step 2)

Submit Placed in Service Information

When your Application for Allocation has been reviewed by DOE and a capacity allocation has been approved by the 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*.

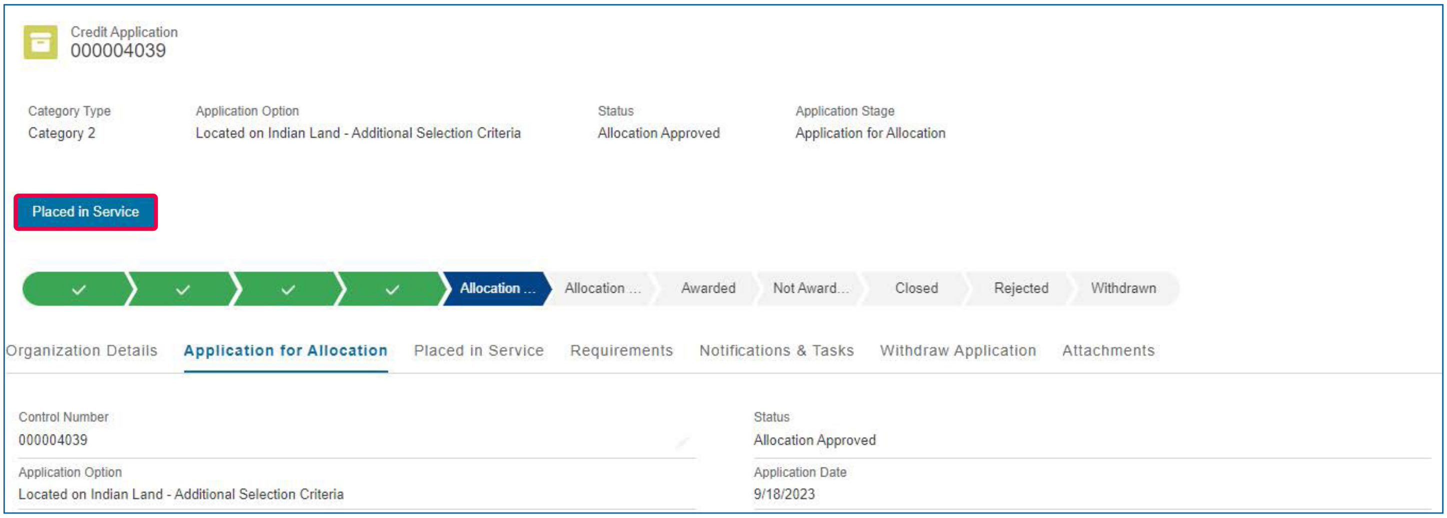
Navigate to *My Applications* and select the *Control Number* of the application for the facility which has been placed in service and for which you are submitting placed in service information.



Placed in Service Submission (Step 2)

Submit Placed in Service Information

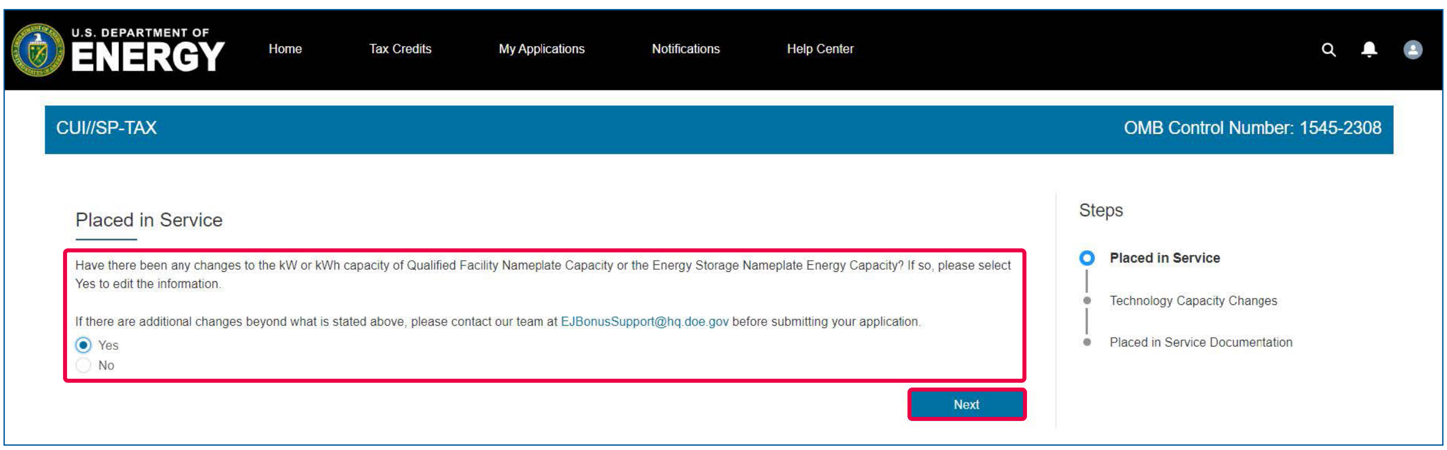
Review your *Application for Allocation* details and then select the *Placed in Service* button.



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.



Placed in Service Submission (Step 2)

Submit Placed in Service Information

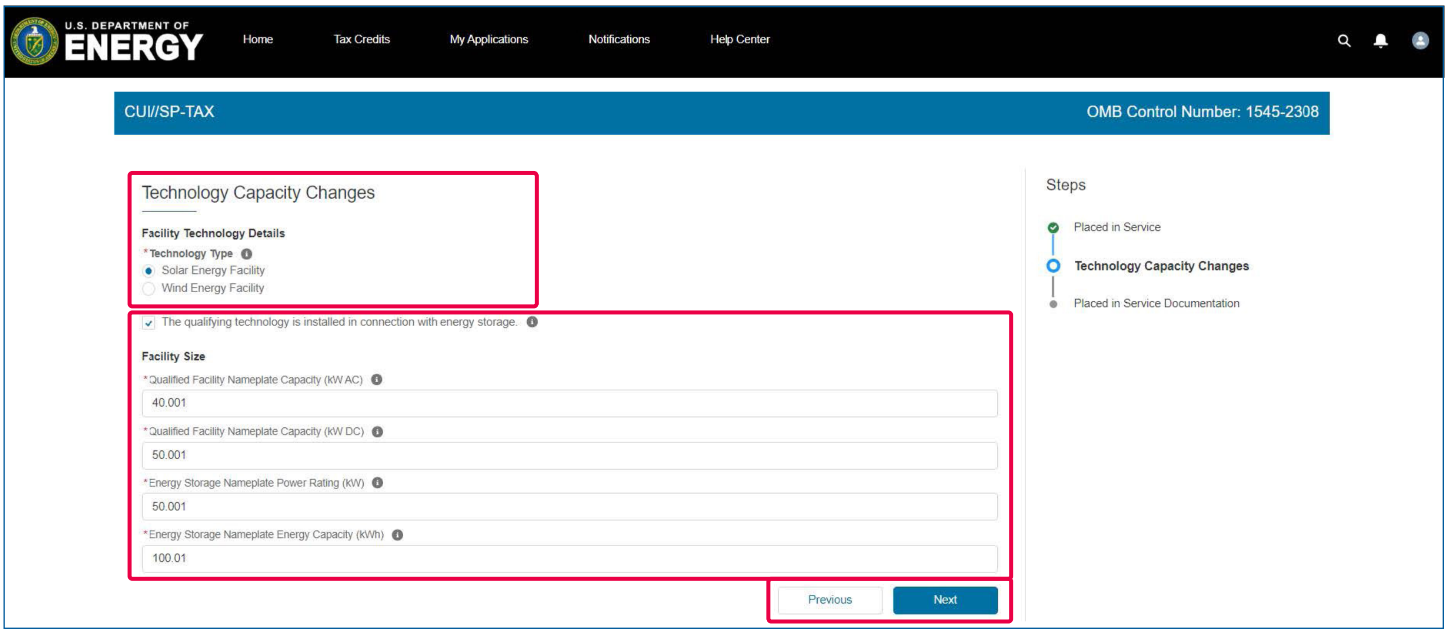
Complete the *Facility Technology Details* section by identifying the *Technology Type*, *Energy Storage*, and *Facility Size*. You must complete all required fields.

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.



Placed in Service Submission (Step 2)

Submit Placed in Service Information

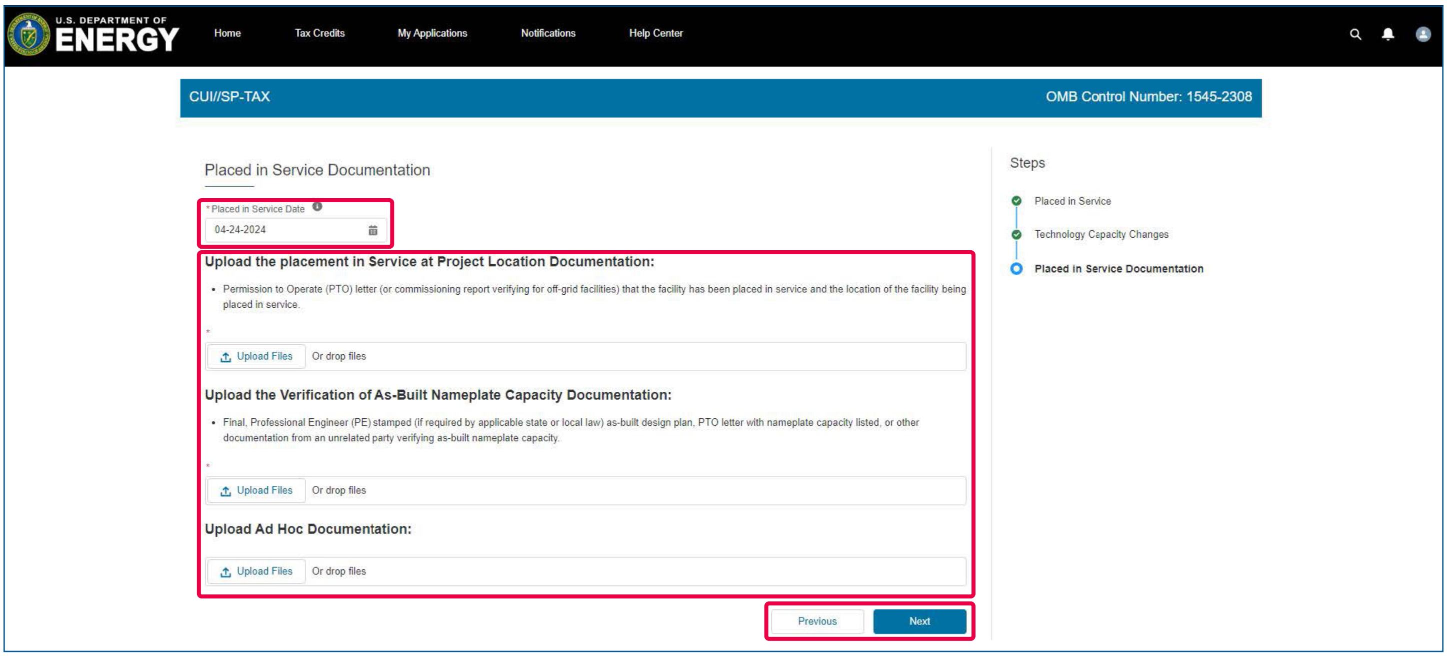
Complete the *Placed in Service Documentation* section by entering your energy facility's *Placed in Service Date* and uploading all required documents. Select the *Upload Files* button to upload any documentation. Please ensure your documentation files include the document type in the file name (e.g., 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 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.



Placed in Service Submission (Step 2)

Submit Placed in Service Information

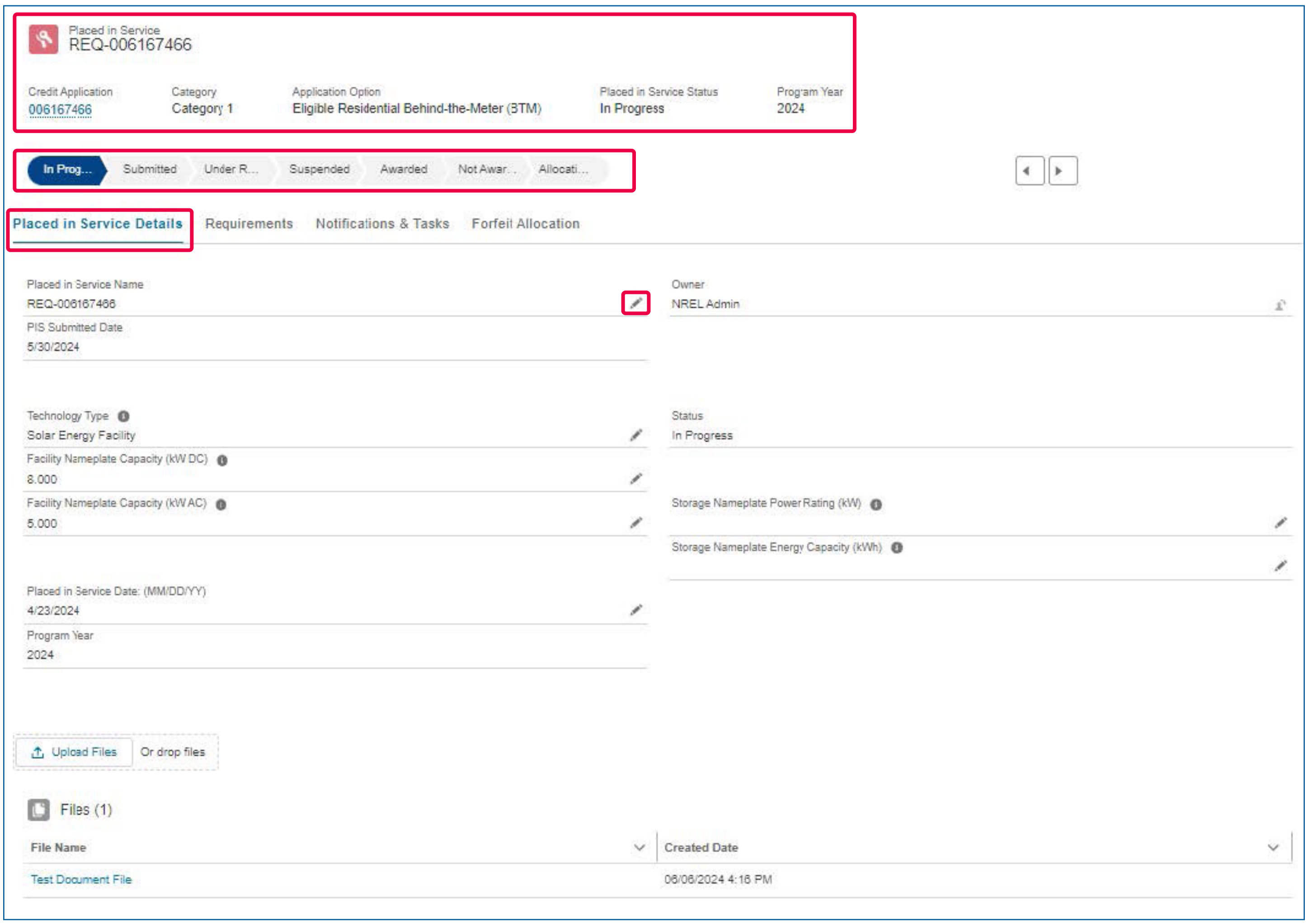
Review the information provided at the placed in service stage for accuracy prior to submission. On the application review screen, you will be able to view your unique Control Number, Category, Application Option, and Application Status.

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.

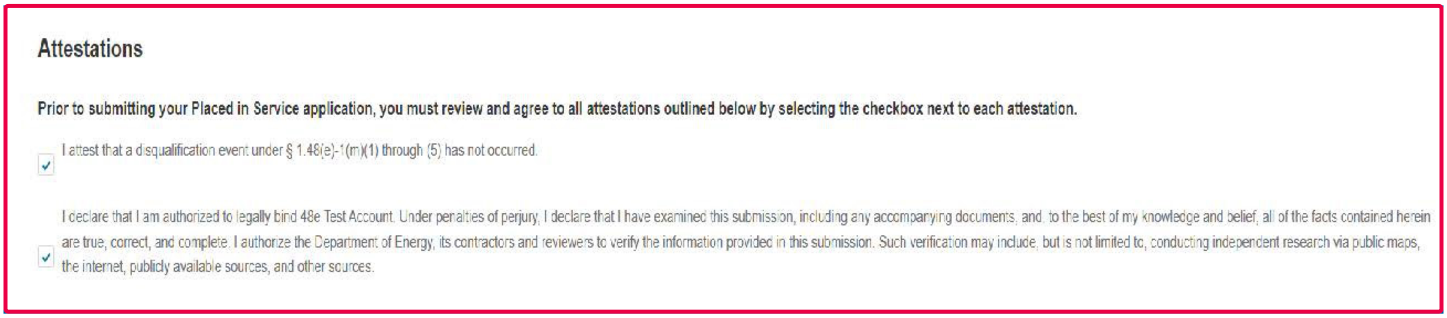
Select *Notifications & Tasks* to view any communications related to this submission. See the *Notifications* section for more information on communications you may receive.



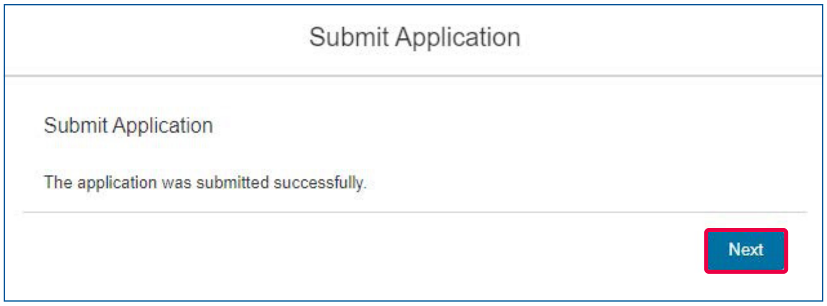
Placed in Service Submission (Step 2)

Submit Placed in Service Information

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.



You will receive confirmation that your placed in service information was submitted successfully. Select *Next* to continue.

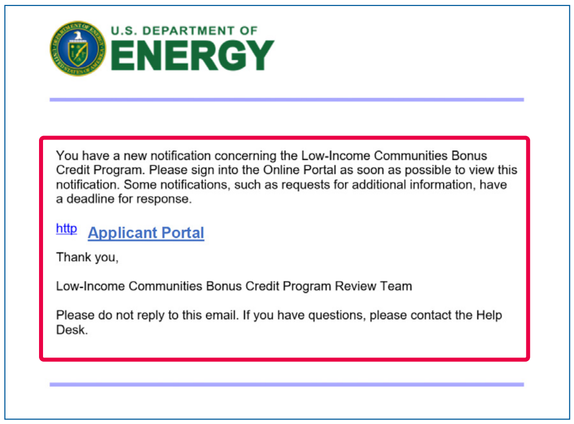


Requests for Additional Information

Respond to a Request for Additional Information

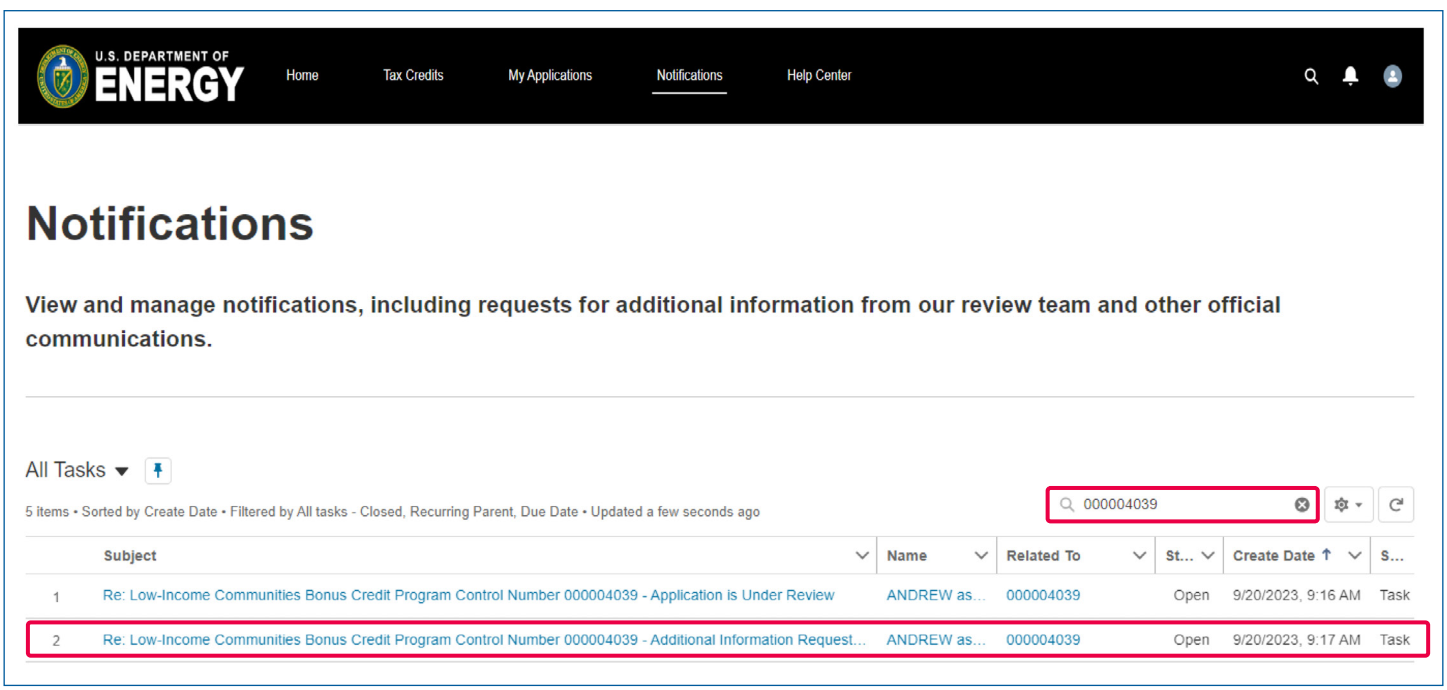
During the review process for both the Application for Allocation (Step 1) and placed in service (Step 2) stages, our review team may request additional information to make a recommendation on your application.

If you receive a request for additional information, you will receive an email from LICBonusSupport@hq.doe.gov notifying you that you have a new notification in the Applicant Portal.



Once you have logged into the 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.

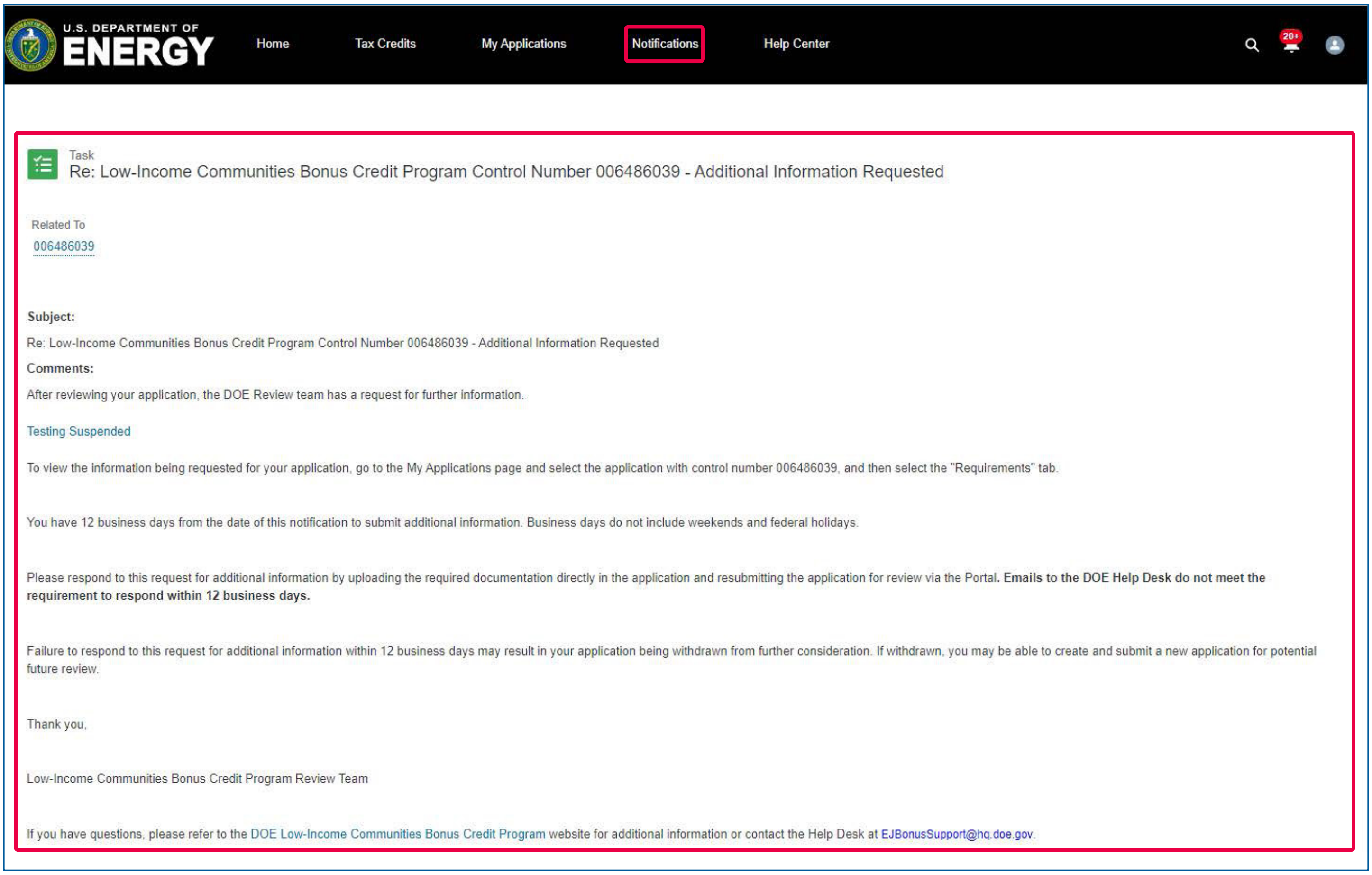


Requests for Additional Information

Respond to a Request for Additional Information

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.



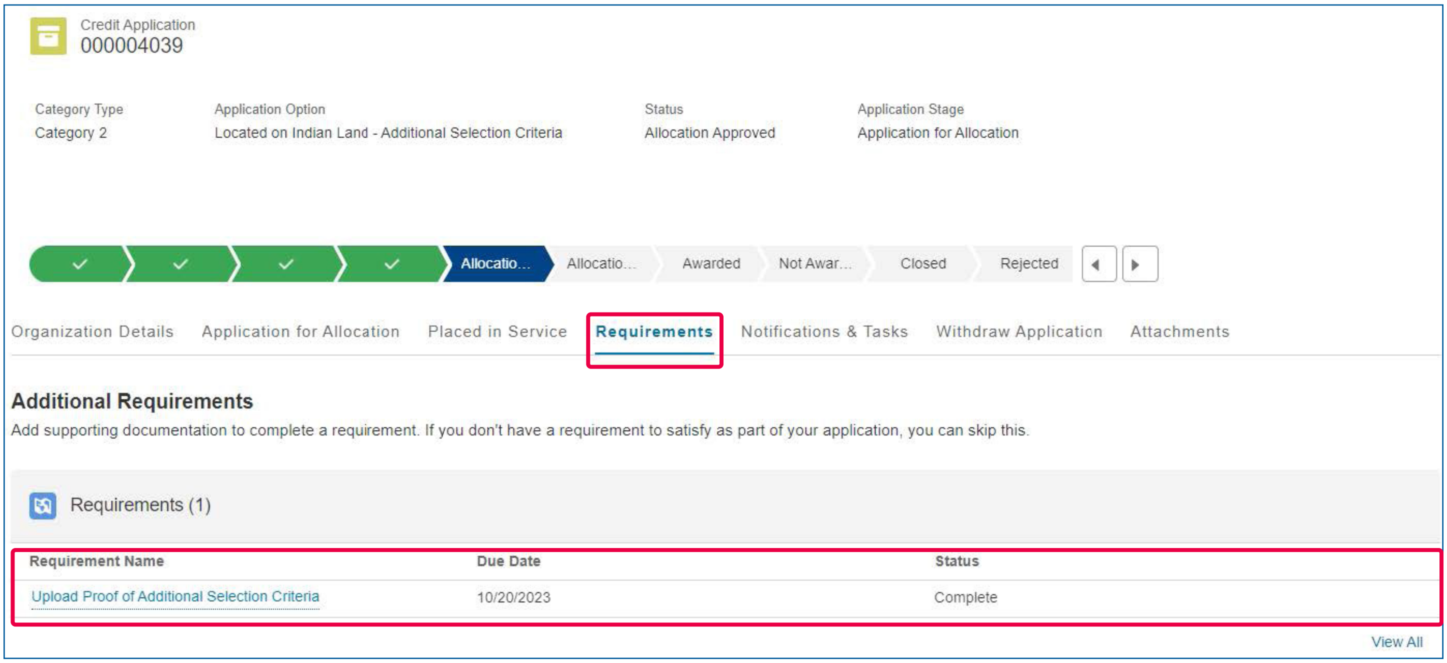
Requests for Additional Information

Respond to a Request for Additional Information

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.



Requests for Additional Information

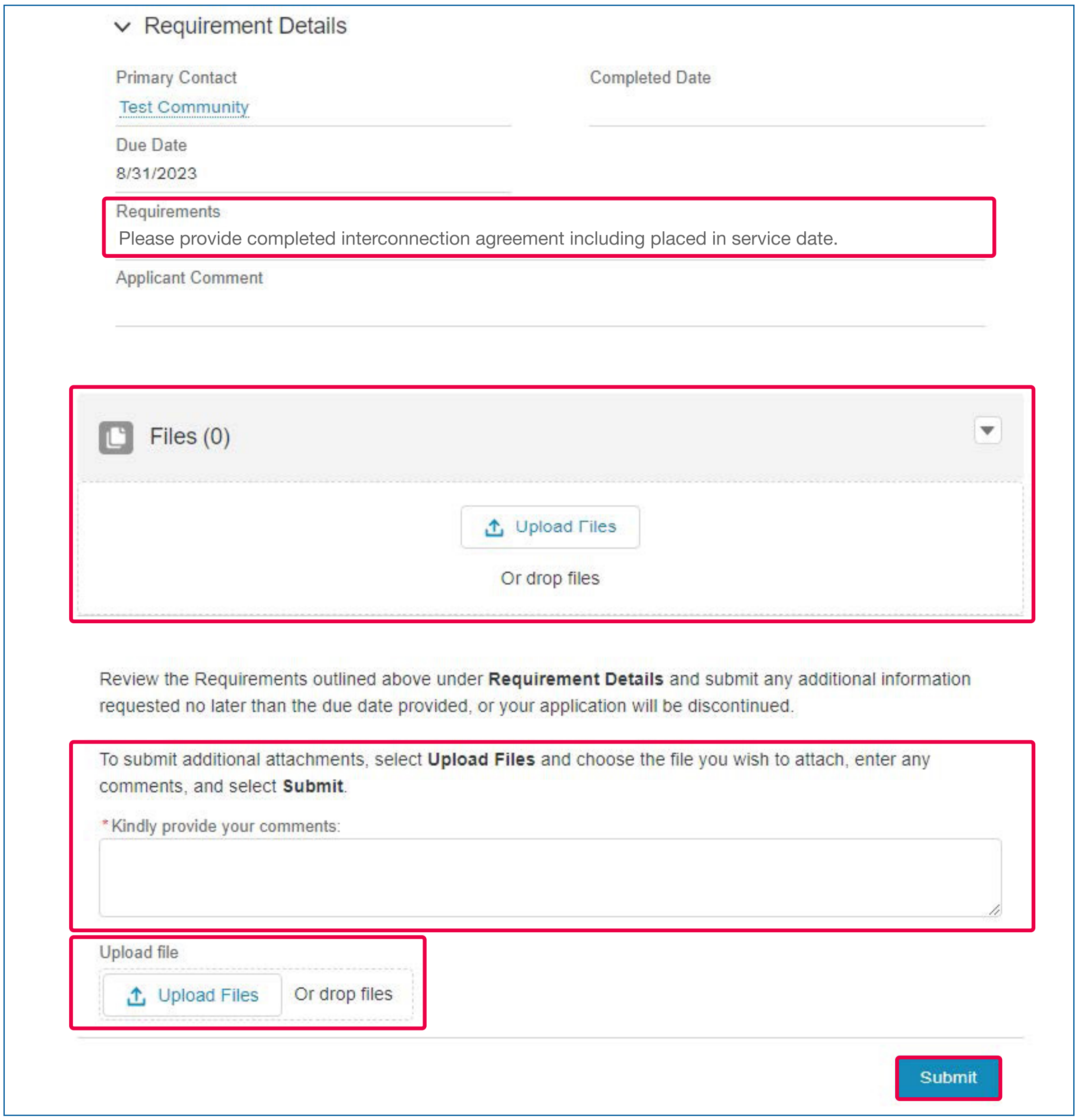
Respond to a Request for Additional Information

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.

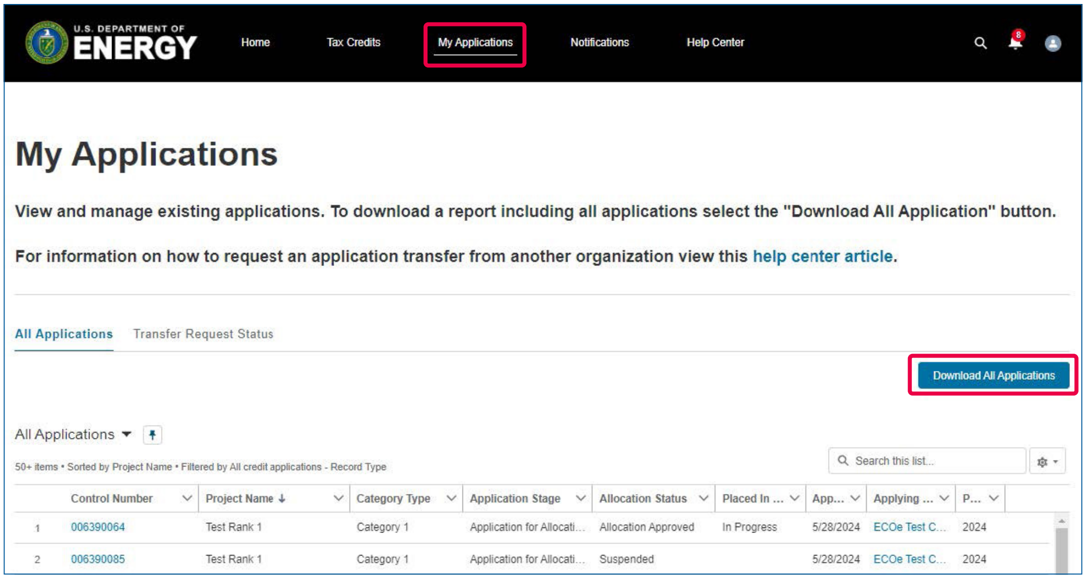
Select *Submit* to complete the request for additional information. Once you have submitted your documentation and responded to **all** requests for additional information, your application status will update to *Under Review*.



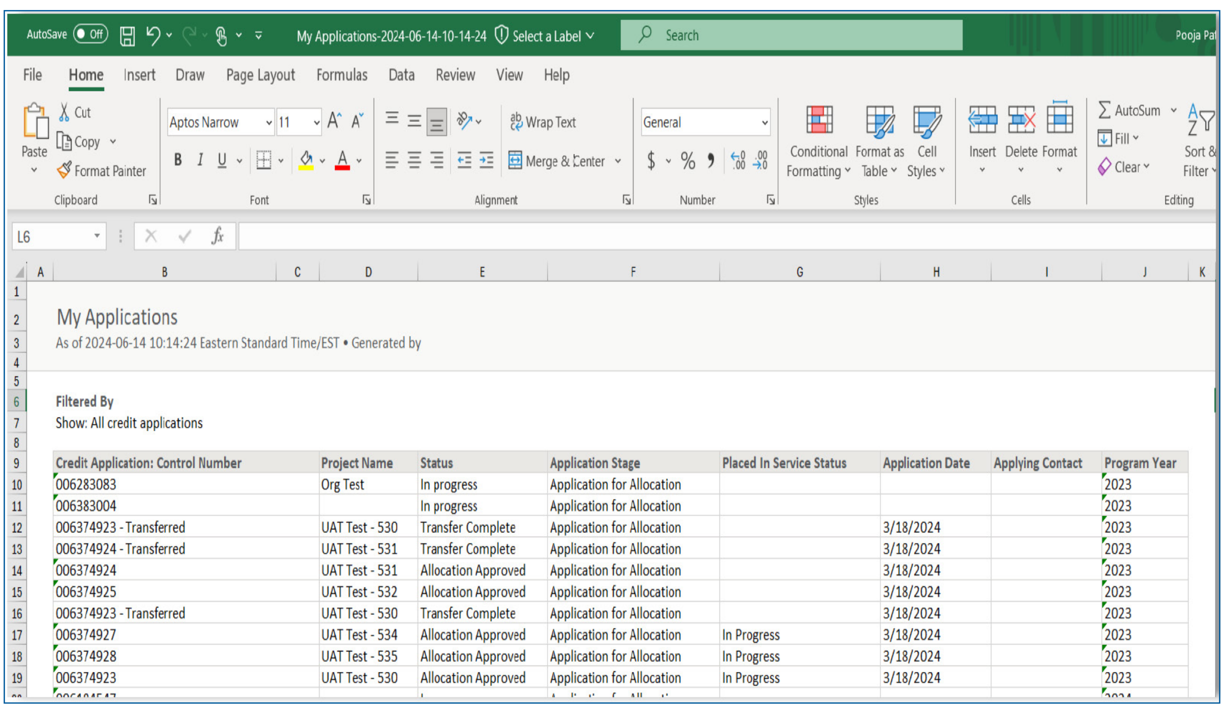
Exporting All Applications List View

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.



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 drop-down to sort and filter by column as needed.



Emails and Notifications

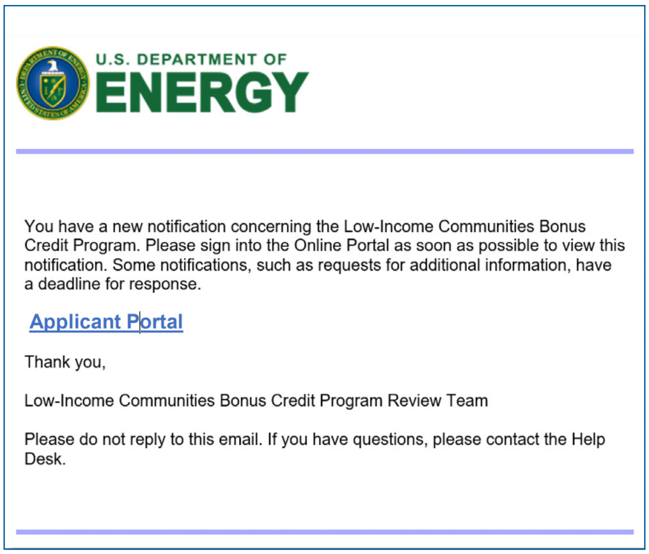
Applicant Portal Emails and Notifications

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

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

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



You have a new notification concerning the Low-Income Communities Bonus Credit Program. Please sign into the Online Portal as soon as possible to view this notification. Some notifications, such as requests for additional information, have a deadline for response.

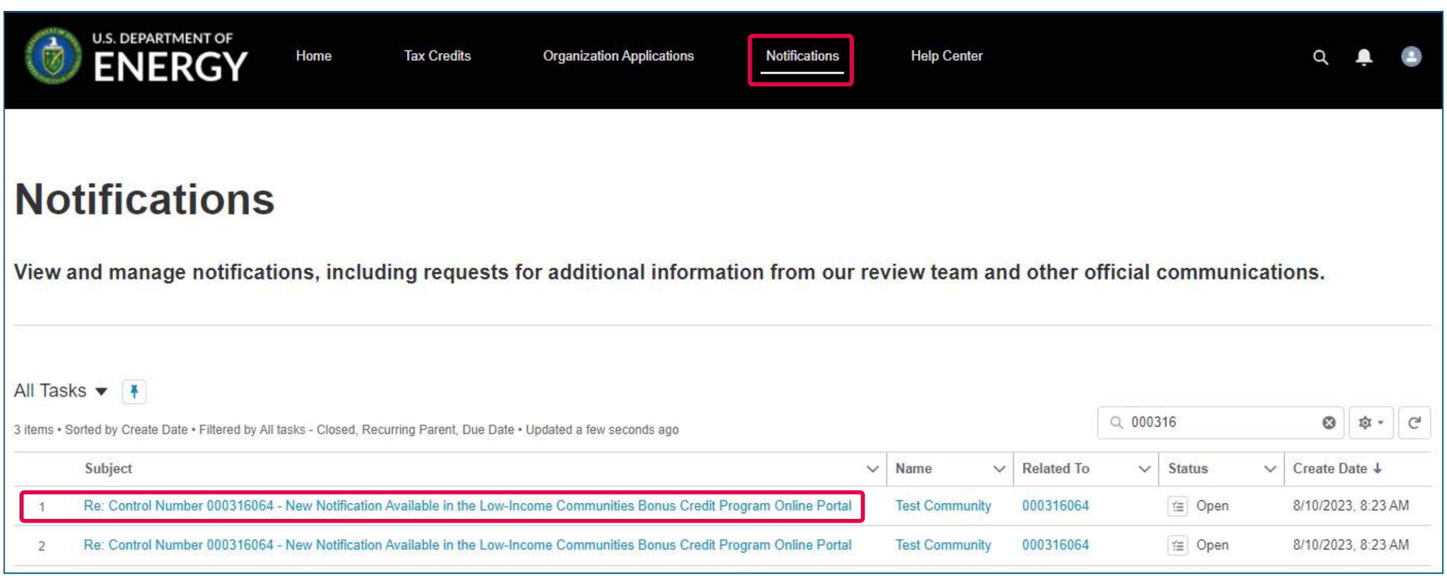
Applicant Portal

Thank you,

Low-Income Communities Bonus Credit Program Review Team

Please do not reply to this email. If you have questions, please contact the Help Desk.

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



Emails and Notifications

Applicant Portal Emails and Notifications

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

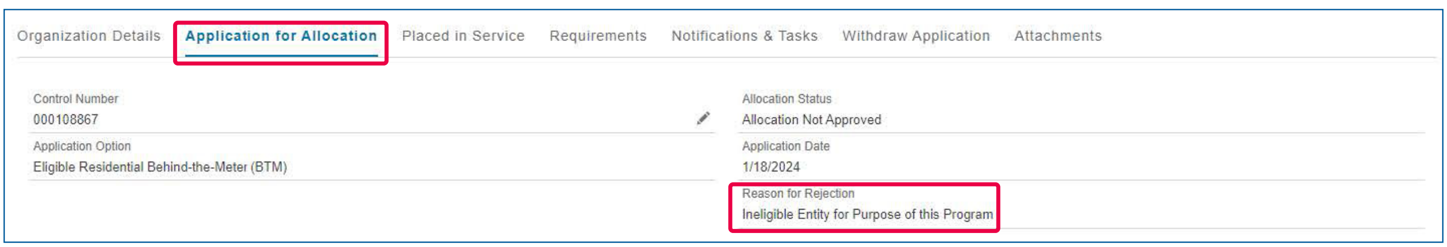
- Upon receiving a notification in the Applicant Portal indicating that your Application for Allocation has been approved or not been approved, please click on the notification.

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.

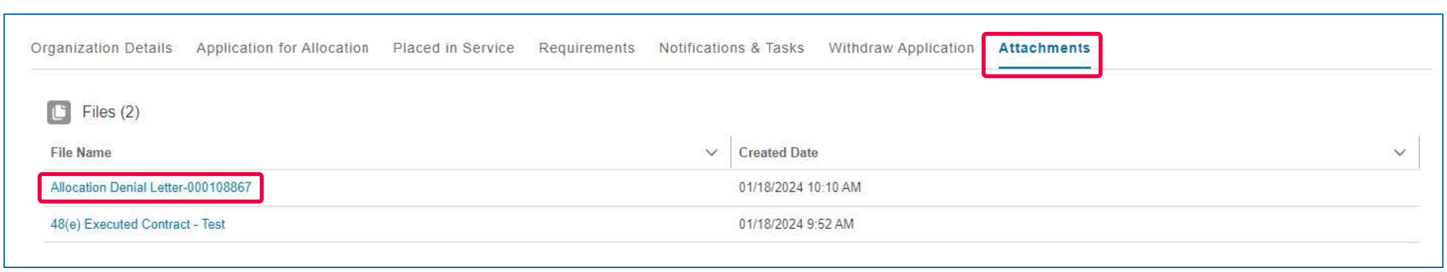
Reviewing the Reason for Rejection

- 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.



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*.



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

Protecting Your Privacy

Prior to logging into 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 48(e) Tax Credit Program Privacy Act and Paperwork Reduction Act Notice*. You must acknowledge the Privacy Notice to submit applications via the Applicant Portal.

U.S. DEPARTMENT OF ENERGY

jonathanlbrown1@gmail.com 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.

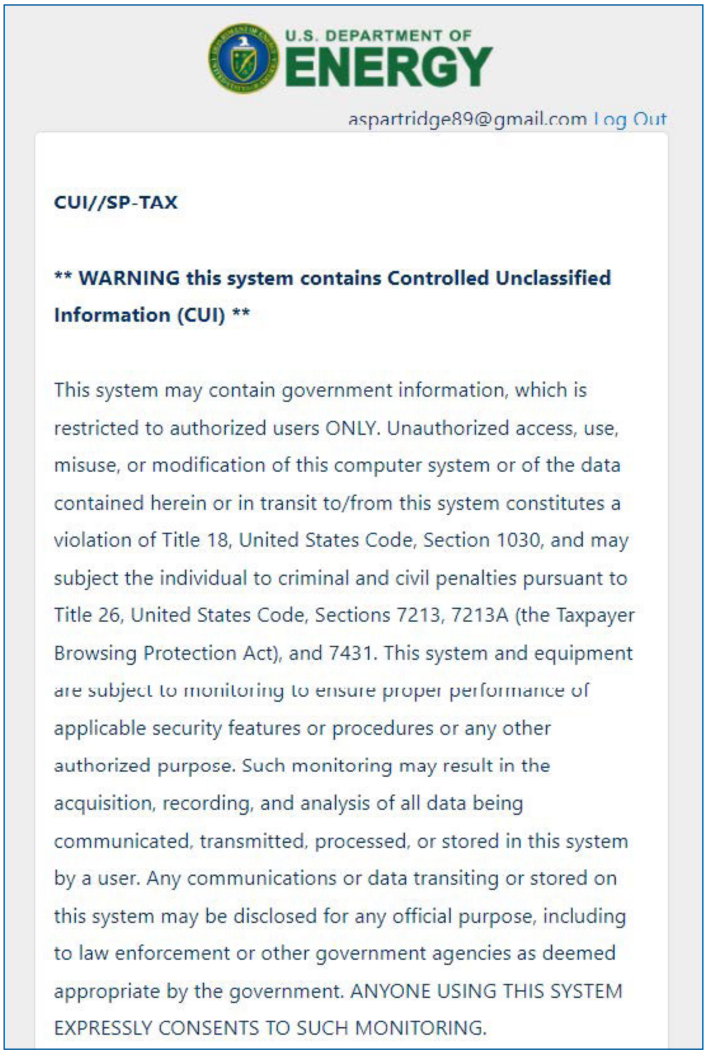
☐ I agree

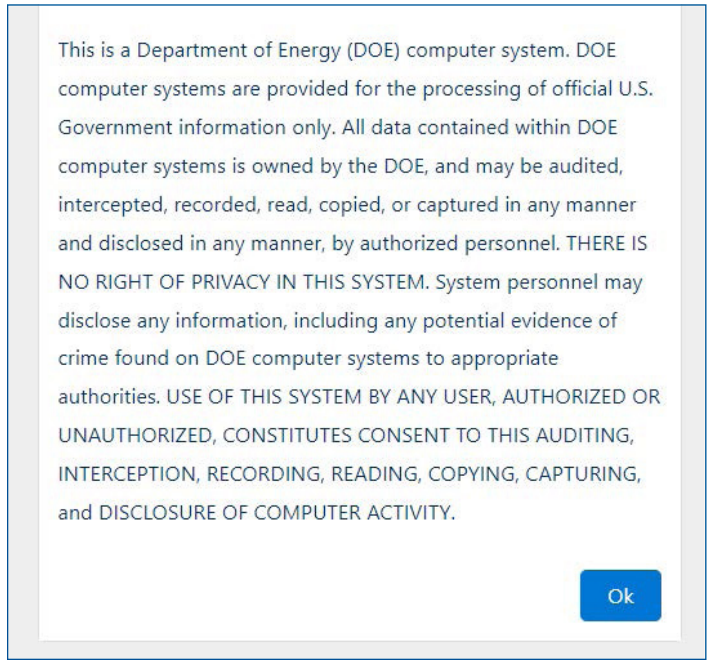
Next

Controlled Unclassified Information (CUI) Notice

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

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





Controlled Unclassified Information (CUI) Markings

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