

Energy Efficient Home Improvement Credit

Qualified Manufacturers: Registration Guide



Publication 6046 (12-2024) Catalog Number 95516D Department of the Treasury Internal Revenue Service www.irs.gov

Home Efficiency Credits

MIRS

This is the first release of Energy Credits Online. Future releases will contain enhanced functionality.

Register Here

If you run into any difficulty throughout the process, please contact the IRS through **Secure Messaging** using your <u>IRS Energy</u> <u>Credits Online</u> account.

This guide provides an example of how to register. It is not intended to cover every scenario.

This user guide is meant to help manufacturers of energy efficient home improvement products register for an online Clean Energy Account and submit a Qualified Manufacturer Registration and Agreement application.

- 1. You must have an **ID.me** account to register for a Clean Energy Account (CEA). The IRS uses **ID.me**, a technology provider, to provide identity verification and sign-in services.
 - If you have an ID.me account, just sign in. Don't create a new ID.me account for your business.
 - If you're a new user, have your photo identification ready. Verify your personal identity not your business information – with ID.me.
- 2. You must have a Clean Energy Account (CEA) to register as a Qualified Manufacturer (QM)

Have the following items on hand for registration:

- Business name as listed on Federal tax return.
- Business Employer Identification Number (EIN)

Notes to users:

- The first user to register on behalf of an entity will be assigned as a 'Clean Energy Officer' for the entity.
- Once the first user has created an account for the organization, additional users can be added with approval from the Clean Energy Officer. <u>Publication 5902, Clean Energy</u> <u>Authorization Permission Management User Guide</u> explains the different roles of each user and will walk you through on how to add additional users.



Qualified Manufacturers

This user guide provides guidance to Qualified Manufacturers on how to:

- Register and apply to become a Qualified Manufacturer
- Establishing a Qualified Manufacturer Identification (QMID) Code
- Assign or update your eligible products with your QMID

NOTE: Examples are for illustrative purposes only.

Login to Secure Messaging using your IRS Energy Credits Online account for help at any point throughout the process!



Qualified Manufacturers: Register and apply to become a Qualified Manufacturer





First time users

Register your business

Once you reach the Energy Credits Online (ECO) portal, you'll see several options. Click the Qualified Manufacturers link.

Returning users

Access your registered business information

Once you reach the Energy Credits Online (ECO) portal, you'll see several options. Click the Qualified Manufacturers link.

From the qualified manufacturer web page

- 1. Select <u>Register your business</u> if this is your first time accessing your business information. OR
- 2. Select Access your registered business information if you are returning.

WIRS		94(p.(2)
	<image/> <section-header><section-header><section-header><section-header></section-header></section-header></section-header></section-header>	NOTE: If you already have an ID.me account, disregard these instructions.
From the Create a 1. Input your Ema 2. Create a Pass 3. Confirm Pass 4. Select Remen 5. Select I accep Required Field	an ID.me account screer ail*. Required field. word*. Required field. word*. Required field. ber me if you are on a tr t the ID.me Terms of Se	rusted device. Optional Field. ervice and Privacy Policy.*





The Inflation Reduction Act (IRA) and the Chips and Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments.
 Clean Energy and Semiconductor Manufacturers IRA and CHIPS Credits Register your intent to make an elective payment or transfer election. You may receive a registration number to use when you file your tax return. CET STARTED Clean Energy and Semiconductor Manufacturers of electric vehicle vehicles (PHEX) may qualify for must report details for each EVU CET STARTED CHIPS CRED CHI
 Vehicle Dealers and Sellers Clean Vehicle Credits Report new and used vehicles that are eligible for a clean vehicle credit under Internal Revenue Code 30D and 25S. Energy Efficient H Improvement Pro Manufacturers Energy Efficient H Manufacturers of EEHIC eligible products may register as a Quilled Manufacturer (QN). Use this portal to apply as a EEHIC QW, check the status of your application, and maintain your account. QMs are required to report details for every EEHIC product your manufacture.
GET STARTED GET STARTED
Related Resources
Elective Payment Elections Clean Vehicle Credits EEHIC IRC 25C Other Resourcees Elective Payment and Transferability Dealer/Seller: Eligibility Requirements & Manufacturer Registration Credits and Deductions under the

1	MRS		84b 2
	ØIRS	Sarah Lee 📔 Thumbprint Window and Door Mfg, Incorporated 🗸 📔 🏾	L Profile Help C Logout &
	Clean Energy		
	Clean Energy / Qualified Manufacturer		
	EEHIC Qualified	d Manufacturer	
	To be eligible, you must currently manufa	facture products eligible for the Energy Efficient Home Improvement Credit.	
	Registrations		
	Register as a Qualified Manufacturer for E	EEHIC eligible products.	
	Apply to be a Qualified Manufacturer >		
From the	EEHIC Qualifie	ed Manufacturer welcome	screen
	Apply to be a	Qualified Manufacturer lin	nk
1. Select	Apply to be a		



- 1. Select Yes or No to Did you file Federal Income Tax Returns as part of a consolidated group?
- 2. Input **The name of the corporation filing the consolidated income tax return** as it is filed on the most recent tax return.

An official websity of the United States equatoment	Here's have see know - w
a second s	THE R. LEWIS CO., LANSING MICH.



#IRS			Hulp (2)
	Clean Energy / Qualified Manufacturer / Q	Qualified Manufacturer EEHIC Eligible Products	
	Qualified Manufa	acturer EEHIC Eligible Products	
		1 2 3 4 Naufarture Attributes Assessed Confirmation	
	The following 1 error have Correct the following fields and the I. [dentification and Licensing (Co	Information	ERROR : Confirm all required fields have been answered.
	Manufacturer Informati	ion	
	Business Details		
	Manufacturer Name	Thumbprint Window and Door Mfg, Incorporated	
	Employer ID Number (EIN)	ХХ-ЖХ1001	
	Authorized Official Name	Sarah Lee	
	Authorized Official Title	Chief Officer	
	Business Address	73 Drive Rd, STE 300, Phoenix, AZ 85001	
	Business Email Address	SarahLee@ThumbprintWindowsDoors.com	
	Identification and Licensing (*) Indicates a required field	3	
	Did you file Federal Income Tax Returns as p consolidated group? *	part of a	
	Yes No Error: This field is required		
. Select Yes or N	lo to Did vo	ou file Federal Inco	ome Tax Returns as
part of a conso	olidated gr	oup?	
Oliola Next	5	•	



MRS



Eligible	Products	
		1
∧ w	indows	
	Al zones	
		n
	a southern tone only	
L C	Northern & North Central aones	×
E	All zones except Northern	r Se
		ly)
1	Southern zone only	ho
	Mil zones except Northern	

GEOGRAPHIC ZONES:

Some products have a geographical zone requirement. Be sure to select the appropriate climate zone product when selecting the products you manufacture. You can select more than one zone for your product. Geography is based on each specific product, not your product line as a whole. You may have a single product that qualifies in all geographic zones.

Balbara

EXAMPLE: You make one model of window that qualifies in **all zones**, another model that qualifies in the **northern zone only**, and a third model that qualifies in the **southern zone only**.)

1. Check All Zones, Northern zone only, and Southern zone only in Eligible Products.

Help (2)



- Check the appropriate Eligible Products checkbox for Select products from a list QM currently manufactures that are eligible for an EEHIC credit in TY24 or TY25*.
- 2. Select Next.

📕 An official website of the United States poverment. How	il bewyce kinaw 😽	
MRS		Hulp 😂
	South Let Thumberlet Nindow and Door Mig. Incorporated V 1 Profite 14 Clean Energy Clean Energy Clean Energy Qualified Manufacturer / Qualified Manufacturer Upload	rlp (2 Lagend 4*
		NOTE : You must provide at least 1 document as proof of eligibility. (No more than 3
	EEHIC Product Documentation To determine eligibility, we may need to review: - Product entification documents - Product entification documents - Technical specifications and data - Compliance statements - Marketing materials - Marketing materials Please upload documentation that includes at least one of your selected eligible product categories for the purpose of verification as a que manufacturer. Additional guidance can be found at (IRS website).gov	File types allowed are .pdf, .png, and .jpg. File size may not exceed 10MBs per file.
	Upload Documents Document upload is required in order to support your claim as a manufacturer of EEHIC eligible products. Maximum number of Tiles: 3 Maximum file size is 10HB per file Maximum file size is 10HB per file	
Step 2. Attachmer	Its	
 Input your web Provide at leas You may either Click Next 	site URL for Manufacturer UR It 1 document for proof to support drag and drop the file or click s	L. ort the eligible products. Select Files to Upload.
	3	



	webpite of the Tabled State excessment. Memb how we know as	
Anomical	Sarah Lee Thumbprint Window and Door Mfg, Incorporated ~ Profile Help & Logout (+	
	Clean Energy	
	Clean Energy / Qualified Manufacturer / Qualification Agreement EEHIC Qualification Agreement	
	Manufacturer Attachments Agreement Confirmation	
	Energy Efficient Home Improvement Energy Credit	
	(*) Indicates a required field	
	To become a qualified manufacturer, please read and agree to the following terms and guidelines.	
	For purposes of establishing Thumbprint Window and Door Mfg, Incorporated as a qualified manufacturer as described in § 25C(h)(3) of the Internal Revenue Code, Thumbprint Window and Door Mfg, Incorporated hereby agrees to (1) assign a unique Product identification Number (PIN) to each item of specified property produced by such manufacturer using the methodology described in section 5 of Revenue Procedure 2024-31 (and any subsequent guidance); (2) label each item of specified property with a PIN in the manner described in section 6 of Revenue Procedure 2024-31 (and any subsequent guidance); and (3) make periodic reports to the Internal Revenue Service providing PINs and such other information as described in any guidance that may be issued by the Secretary of the Treasury or the Secretary's delegate (Secretary), including section 7 of Revenue Procedure 2024-31 (and any subsequent guidance).	
	Attestation	
	Attesting to the statement below will act as an e-signature. Under penalties of perjury I agree to the above statement and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief. *	
3. Agreem	hent Attestation attesting to the statement below.	

	Sarah Lee Thumbprint: Window and Door Mig. Incorporated ~	; Profile Help Ø Logout (+	
	Clean Energy Clean Energy / Qualified Manufacturer / Qualification Agreement EEHIC Qualification Agreement		
	Manufacturer Attachments Agreement Confirmation		
	Internation The following 1 error have occurred: Correct the following fields and then select 'SUBMIT'. 1. Attestation. This field is required	ERROR: Ye check the A checkbox.	ou did not Attestation
	Energy Efficient Home Improvement Energy Credit (*) Indicates a required field To become a qualified manufacturer, please read and agree to the following terms and guidelines. For purposes of establishing Thumbprint Window and Door Mfg, Incorporated as a qualified manufacturer as described in § 25C(h)(3) of the Internal Revenue Code, Thumbprint Window and Door Mfg, Incorporated hereby agrees to (1) assign a unique Product Identification Number (PIN) to each item of specified property produced by such manufacturer using the methodology described in section 5 of Revenue Procedure 2024-31 (and any subsequent guidance); (2) label each item of specified property with a PIN in the manner described in section 6 of Revenue Procedure 2024-31 (and any subsequent guidance); and (3) make periodic reports to the internal Revenue Procedure 2024-31 (and any subsequent guidance).		
	Attestation Attesting to the statement below will act as an e-signature. Under penalties of perjury I agree to the above statement and declare that the information contained herein is true, correct and complete to the best of my knowledge and belief.*		
tep 3. Agreem	Nent Attestation attesting to the staten	nent below.	



		An official website of the United States government	Here's how you know 🖂
--	--	---	-----------------------

Help 🔮

An official website of the United States government Here's how you know

Clean Energy

Sarah Lee 🛛 Thumbprint Window and Door Mfg. Incorporated 🗸 💄 Profile 🛛 Help 🖒 Logout 😝

Clean Energy / Qualified Manufacturer / Qualification Agreement

EEHIC Qualification Agreement



Your qualification agreement is pending review

Monitor your application progress by checking this page daily.

Energy Efficient Home Improvement Energy Credit

For purposes of establishing **Thumbprint Window and Door Mfg, Incorporated** as a qualified manufacturer as described in § 25C(h)(3) of the Internal Revenue Code, **Thumbprint Window and Door Mfg, Incorporated Interby agrees to** (1) assign a unique Product Identification Number (PIN) to each Item of specified property produced by such manufacturer using the methodology described in section 5 of Revenue Procedure 2024-31 (and any subsequent guidance); (2) label each Item of specified property with a PIN in the mannet described in section 6 of Revenue Procedure 2024-31 (and any subsequent guidance); and (3) make periodic reports to the Internal Revenue Service providing PINs and such other information as described in any guidance that may be issued by the Secretary of the Treasury or the Secretary's delagate (Secretary), Including section 7 of Revenue Procedure 2024-31 (and any subsequent guidance); and (3) many privation of the Revenue Procedure 2024-31 (and any subsequent guidance); and secretary's delagate (Secretary) is delagated (Secretary) is delagate (Secretary). Including section 7 of Revenue Procedure 2024-31 (and any subsequent guidance); and (3) many privation of section 7 of Revenue Procedure 2024-31 (and any subsequent guidance); and (3) many privation of privation and privation of the Treasury of the Treasury of the Secretary's delagate (Secretary), Including section 7 of Revenue Procedure 2024-31 (and any subsequent guidance); and (3) many privation of privation of the Treasury of the Treasury of the Secretary's delagate (Secretary), Including section 7 of Revenue Procedure 2024-31 (and any subsequent guidance); and (3) many privation of privation (3) many privation of privation (3) many privation (3) ma



Step 4. Confirmation

NOTE: There are two types of validation. **Systematic Validation** occurs if the NAICS code reported on a return matches the universe of NAICS codes that has been deemed to be associated with QMs of energy efficient products. If there is a match you will receive a QMID.

Manual Validation occurs if there is no match through Systematic. Your case goes for manual review. Through this process you will be notified if you have been approved, rejected, or require additional information.





Manaficial website of the United States povemment Hewith	ne you know 😒	
WIRS		64b (2
	Sarah Lee Thumbprint Window and Door Mig. incorporated ~ 1 Profile Help 02 Legout (e Clean Energy Clean Energy	
	The Inflation Reduction Act (IRA) and the Chips and Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments. Clean Energy and Semiconductor Contect Vitin Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments. Contect Vitin Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments. Contect Vitin Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments. Contect Vitin Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments. Contect Vitin Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments. Contect Vitin Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments. Contect Vitin Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments. Contect Vitin Science Act (CHIPS Act) offer credits for clean energy and manufacturing investments.	
	Manufacturers IRA and CHIPS Credits IRA and CHIPS Credits Manufacturers of electric vehicles (EVk) and plug-in hybrid vehicles (FMEVal may qualify for clean vehicle tax credits. You must report details for each EV you manufacture. you file your tax return. GET STARTED	
	 Vehicle Dealers and Sellers Clean Vehicle Credit: Report new and used vehicles that are eligible for a clean vehicle credit under Internal Revenue Code 30D and 25E. Energy Efficient Home Improvement Credit (EEHIC) Manufacturers of EEHIC eligible products may register as a Qualified Manufacturer (M). Use this port to apply as a EEHIC QM, check the status of your application, and maintain your account. QM are required to report details for every EEHIC product you manufacture. 	
	GET STARTED GET STARTED Related Resources	
	Elective Payment Elections Clean Vehicle Credits EEHIC IRC 25C Other Resourcees Elective Payment and Transferability Dealer/Seller Eligibility Requirements of Manufacturer Eligibility Requirements of Elective Payment Elections - FAQs of New Clean Vehicle Credit Eligibility Rules of Product Code Table of Manufacturer Flegistration Manufacturer Flegistration Credits and Deductions under the Inflation Reduction Act of 2022 of Product Code Table of	
You can use the C provide additional	onnect With Us through Secure Message information. Please include your Case ID	ging to in your

correspondence.



If your agreement is rejected, you can click **Submit New Agreement** to begin the process again.



Qualifying Manufacturers: Establishing Your Qualified Manufacturer Identification (QMID) Code

Qualifying Manufacturers: Updating your products with your Qualified Manufacturer (QMID) Code

	WIRS	FIRST LAST NAME Manufacturer 〜 🎍 Profile Help 🖒 Logout (+
	Clean Energy	
	Clean Energy / Qualified Manufacturer	
	EEHIC Qualified Manuf	acturer
		Thumbprint Window and Door Mfg, Incorporated - X2Y3
	Qualified Manufacturer ID	
	Your Qualified Manufacturer ID is a 4-digit unique code. This income tax return.	code, along with other information, will be used by consumers to claim the credit on their federal
	Your 4-digit Unique Code X2Y3	
	Qualification Agreement	
	Read the terms and guidelines in the EEHIC Qualification Ag	eement.
	Review my approved Qualified Manufacturer Agreement >	
	Maintain Product List	
	View or update the list of products they manufacture that ar	eligible for EEHIC TY24 and TY25 as appropriate.
	Do not deselect a product until you have filed your Qualit associated product code. Future reports may be rejected	ied Manufacturer Periodic Report reporting all products manufactured that require the if they contain PINs containing the associated product code.
	Go to Maintain Product List >	
n the	FEHIC Qualified Mar	ufacturer homepage

EEHIC Eligible P A Destination
 A Desti

NOTE: You need to report products you manufacture that you identified during the registration process on a **Qualified Manufacturer Periodic Report (QMPR)** before you deselect that product from the list of products you manufacture. Reporting a **removed** product on a QMPR will cause your QMPR to be rejected.

From the EEHIC Qualified Manufacturer homepage

1. Select Close.

MRS

Select products from a list QM currently manufactures that are eligible for an EEHIC in TY24 and TY25 *			
Eligible Products	Selected Products		
		~	Hot Water Boiler
Windows	Windows (Southern zone only) ×		Natural gas hot water boiler
All zones	Skylight (All zones except Northern)		
Northern zone only	Doors (Opaque - All zones) ×		Propane not water boller
Northern & North Central zones	Doors (< =1/2 Lite - All zones) ×		Oil hot water boiler PIS 2023 - 2026
All zones except Northern	Doors (> 1/2 Lite - All zones) ×		 Oil hot water boiler PIS after 2026
Southern zone only	Doors (> 1/2 Lite - Southern & South Central zones only)		
Skylights	Electric heat pump (North only) ×	~	Biomass
Northern zone only	Natural gas heat pump (South only)		Biomass stove IBC 25C(d)(2)(B)
All zones			
All zones except Northern			Biomass boller Inc 25C(d)(2)(B)
▲ Doors			Furnasa
Opaque - All zones			Furnace
< 1/2 Lite - All zones			Oil furnace PIS 2023-2026
✓ > 1/2 Lite - All zones			Natural gas furnace
> 1/2 Lite - Northern & North Central zones only			Propane furnace
> 1/2 Lite - Southern & South Central zones only			Oil furnace PIS 2023-2026
 Electric heat pump 	-	~	Other
North only			Control air conditionar
South only			
			Enabling property
 Natural gas heat pump 			Internal heat pumps
North only			
South only			
A Water Heater		_	
Electric heat pump water heater		BA	CK UPDATE
Natural gas heat pump water heater			

- 1. Check the appropriate Eligible Products checkbox for Select products from a list QM currently manufactures that are eligible for an EEHIC credit in TY24 or TY25.
- 2. Select Update.

Image: Contract of the indexter with the indexter withe indexter with the indexter with the indexter with t
Regritted Clean Energy / Qualified Manufacturer / Qualified Manufacturer EEHIC Eligible Products Qualified Manufacturer EEHIC Eligible Products Clean Energy / Qualified Manufacturer EEHIC Eligible Products Clean Energy / Qualified Manufacturer EEHIC Eligible Products Clean Energy / Qualified Manufacturer EEHIC Eligible Products ERROR: Confirm all required fields have been answered. Thumbprint Window Manufacturer Information Business Details
The following 1 error have occurred: Correct the following fields and then select 'NEXT: 1. Identification and Licensing (Consolidated Group). This field is required Thumbprint Window Renary Confirm all required fields have been answered. Business Details
Manufacturer Information Business Details
Manufacturer Name Employer ID Number (EIN)
Authorized Official Name Business Address Business Email Address Identification and Licensing
(*) Indicates a required field Did you file Federal Income Tax Returns as part of a consolidated group? * Ves No Error: This field is required
 Select Yes or No to Did you file Federal Income Tax Returns as part of a consolidated group? Click Update.

@IRS			3
	An official variable of the United States government inters's how you know	γ FIRSTLAST NAME Manufacturer γ ▲ Profile Help 6 Logout 6+	
	Clean Energy Clean Energy / Qualified Manufacturer /	Qualified Manufacturer EEHIC Eligible Products	
	Qualified Manuf	Save changes?	

Qualified Manuf		×
-	Save changes?	-
,	This will update the eligible product list for Amazing Windows and	t Window and Door Mfg, Incorporate
0	Doors.	
Manufacturer Informat	CANCEL	
Business Details		-
Manufacturer Name		
Employer ID Number (EIN)		
Authorized Official Name		
Business Address		
Business Phone Number		
Business Email Address		
Identification and Licensing		
(*) Indicates a required field		
Did you file Federal Income Tax Returns as part o consolidated group? *	of a	
Ves		
O No		
The name of the corporation filing the consolida income tax return *	lated	
The EIN of the corporation filing the consolidate	ed	
income tax return *		
Do you manufacture any products which are elig an EEHIC in TY24 and TY25? *	gible for	
Yes		

Confirm you want to save changes.

1. Click Save.

