

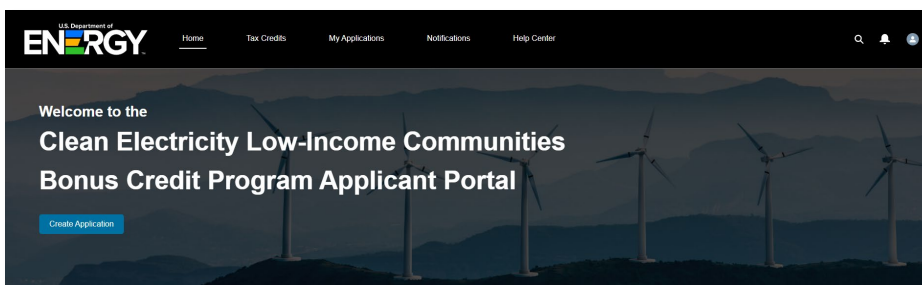


U.S. DEPARTMENT OF
ENERGY

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Clean Electricity Low-Income Communities Bonus Credit Amount Program Applicant Portal Introduction



All applications for the [Clean Electricity Low-Income Communities Bonus Credit Program](https://eco.energy.gov/licbonus/s/) must be submitted through the Applicant Portal at <https://eco.energy.gov/licbonus/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 tax credit 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](https://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

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.

Clean Electricity Low-Income Communities Bonus Credit Program

The Clean Electricity Low-Income Communities Bonus Credit Program provides an increase of 10 percentage points to the Section 48 investment tax credit (ITC) for qualifying 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 submit an application for your organization, click the log in button below to be redirected to the Department of Energy's ONE ID authentication hub to create or sign-in to your [Login.gov](#) account. Upon completion, you will be redirected back to this website to begin the registration process on behalf of your organization. Registered applicants will be able to create, view, and manage their applications.

[Log in](#)

Select the *Login.gov* button to proceed.

Clean Electricity Low-Income Communities Bonus Credit Program Applicant Portal

Sign on with an existing account

[LOGIN.GOV](#)

[Login.gov](#) is a secure sign in service used by the public to sign in to participating government agencies. You will create a Login.gov account to securely access your information in the Applicant Portal.

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

Login.gov Account

Create Your Account (cont'd)

If you have an existing Login.gov account, select *Sign in* and then enter your email address and password. If you do not have an existing Login.gov account, select *Create an account*.

Note: You should create a Login.gov account using an email address associated with the organization for which you are applying. You can create multiple Login.gov accounts, if needed.

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

Login.gov Account

Create Your Account (cont'd)

Confirm your email address by selecting the hyperlink provided in the email you receive from Login.gov. Once confirmed, enter and confirm your password, then select *Continue*.

The screenshot shows a confirmation message at the top: "You have confirmed your email address" with a green checkmark. Below this is the heading "Create a strong password" and a note: "Your password must be 12 characters or longer. Don't use common phrases or repeated characters, like abc or 111." There are two input fields: "Password" and "Confirm password". A checkbox labeled "Show password" is present below the second field. A blue "Continue" button is centered below the fields. At the bottom, there is a link for "Password safety tips" with a plus sign icon, and a link for "Cancel account creation".

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

The screenshot shows the "Authentication method setup" section. It includes the instruction: "Add another layer of security by selecting a multi-factor authentication method. We recommend you select at least (2) two different options in case you lose one of your methods." There are three main options, each with a checkbox and a description:

- Authentication application**
Download or use an authentication app of your choice to generate secure codes.
- Security key**
A physical device, often shaped like a USB drive, that you plug in to your device.
- Government employee ID**
PIV/CAC cards for government and military employees. Desktop only.

Below these options, there are two more options, each with a checkbox and a description:

- Text or voice message**
Receive a secure code by (SMS) text or phone call.
- Backup codes**
A list of 10 codes you can print or save to your device. When you use the last code, we will generate a new list. Keep in mind backup codes are easy to lose.

A blue "Continue" button is located at the bottom of the form.

Login.gov Account

Create Your Account (cont'd)

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 Account

Login.gov Applicant Portal Redirect Error

When using the *Create an account* option during the Login.gov authentication process, you may encounter the error below if you verify your email address in a different browser (e.g., you begin the account creation process in Chrome and verify your email address in Edge or another browser).

To resolve this error, close all browsers, return to <https://eco.energy.gov/licbonus/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 Support Desk](#) for assistance.

Browser Security Notice

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

To continue, please sign in again.

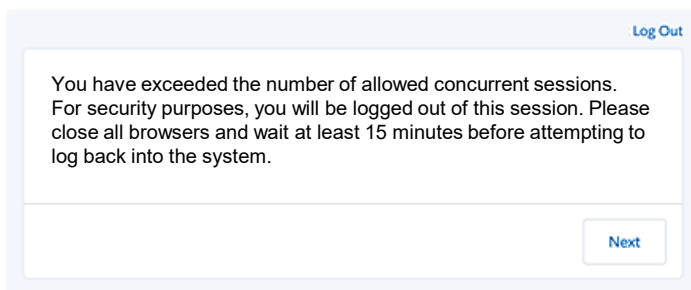
Concurrent Sessions

Concurrent Sessions Error Message

Due to security requirements, you are allowed to have only one active session in the 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 an 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, please see [page 48](#) of this guide.

Section 48E(h) 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 under section 48E(h) of the [Internal Revenue Code](#). Authority for IRS and DOE to collect this information is Code Sections 48E(h), 6001, 6103, 6109, 7801, and 7803. Applications and related information submitted through the DOE portal are not information owned by IRS. This information will be disclosed to DOE employees and contractors for purpose 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 Section 6103 and the routine uses published in two IR Privacy Act System of Records Notices (SORNs): [Treasury/IRS 24.030, Customer Account Data Engine \(CADE\) Individual Master File \(IMF\)](#), published Fed. Reg. 54062-54063 (Sept 8, 2015) and [Treasury/IRS 24.046, Customer Account Data Engine \(CADE\) Business Master File \(BMF\)](#) published at 80 FR 54063-54064 (Sept 2015). Any additional records which are not maintained under the above IRS SORNs will be maintained under 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 an allocation under Code section 48E(h), 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 1545-2327. 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 acknowledge

[Next](#)

Registration Process Overview

Register as an Applicant Portal User (cont'd)

After agreeing to the Privacy Notice, you will complete your account registration. Enter your registration details including your name, organization, contact information, and secondary organization contact. Required fields are denoted with a red asterisk (*). Please do not use acronyms or abbreviations.

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.

Organization Contact Information

Salutation
--None--

* First Name i

* Last Name i

* Organization Name i

* Organization Email
you@example.com

Enter the email address the organization prefers for contact.

* Organization Phone
1234567890

Enter the telephone number the organization prefers for contact.

Organization Website

* Secondary Contact First Name

* Secondary Contact Last Name

* Secondary Contact Email
you@example.com

Registration Process Overview

Register as an Applicant Portal User (cont'd)

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

A *Taxpayer Identification Number (TIN)* is a nine-digit number, which is either an Employer Identification Number assigned by the Internal Revenue Service (IRS) or a Social Security Number assigned by the Social Security Administration (SSA).

An *Employer Identification Number (EIN)* is also known as a Federal Tax Identification Number is used to identify a business entity. Generally, businesses need an EIN. You may apply for an EIN in various ways, and now you may apply online via www.irs.gov.

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)*. Disregarded entities are not eligible for an award and may not submit an application.

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

Organization Tax Information

* Select EIN/TIN

EIN

TIN

* EIN ⓘ

Parent TIN ⓘ

Organization UEI Number ⓘ

Registration Process Overview

Register as an Applicant Portal User (cont'd)

As you continue the registration process, you will be prompted to enter your organization's address. You are required to provide your organization's full street address.

Via the dropdown menu selections, identify your Organization Type and the type of federal income tax or information return filed by the applicant. In addition, 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.

Organization Address (Taxpayer Owner)

* Street Address i

Street Address 2

* City

* Country

* State, Province, Region

* Zip

Organization Type

* Organization Type

* Please select the type of federal income tax or information return filed by the applicant.

Eligible for elective payment? i

Registration Process Overview

Register as an Applicant Portal User

After entering in your organization information, you will be directed to a disregarded entity notice. Disregarded entities are unable to apply for an allocation of Capacity Limitation. The regarded taxpayer who owns the disregarded entity is the applicant for purposes of this program. Please read the notice carefully to assess whether the applicant is a disregarded entity.

If the applicant is not a disregarded entity, please select the appropriate checkbox to agree to the notice, and then select *Next*. You must agree to this notice to register and submit an application.

Under penalty of perjury, I attest that the applicant is not a disregarded entity as described in Treas. Reg. §§ 301.7701-2(a) and 301.7701-3. I attest that the applicant is either a per se corporation as defined in § 301.7701-2(b) or, if the entity is an eligible entity as defined in §301.7701-3(a), it has more than one owner, partner, member, or shareholder or if the applicant has only one owner, partner, member, or shareholder it has filed an election to be classified as an association taxable as a corporation. I further attest that the applicant has not filed an election to be classified as a qualified REIT subsidiary (within the meaning of section 856Image(2)), or a qualified subchapter S subsidiary (within the meaning of section 1361(b)(3)(B)).

I agree

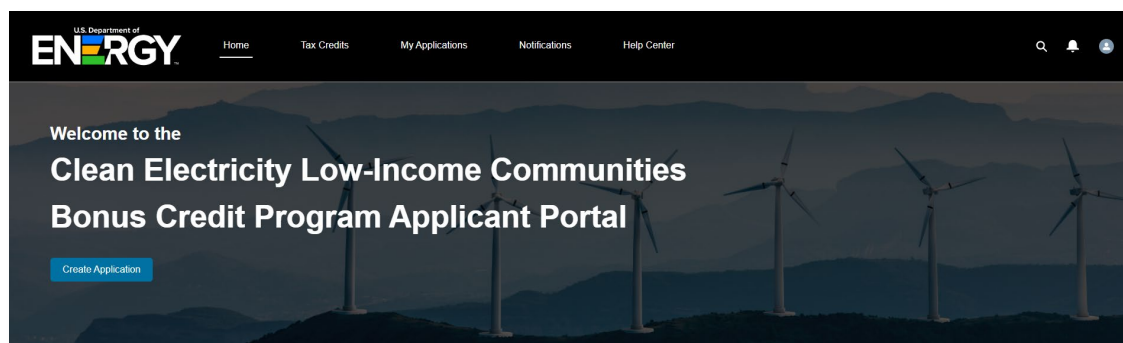
[Previous](#) [Next](#)

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 Clean Electricity Low-Income Communities Bonus Credit Program. Applicant Portal or program announcements will be posted here.

Credit Overview

The Clean Electricity Low-Income Communities Bonus Credit Program, under Section 48E(h) of the Internal Revenue Code, replaces the Low-Income Communities Bonus Credit Program (48(e)) highlights the expanded list of program-eligible facilities outlined in the 48E clean electricity investment tax credit final regulations. This program provides a 10-percentage-point increase to the Section 48E Clean Electricity Investment Tax Credit (ITC) for qualifying facilities in low-income communities or on Indian land, and a 20-percentage-point increase for facilities built as part of a Qualified Low-Income Residential Building Project or a Qualified Low-Income Economic Benefit Project. To create a new application, click on "Create Application" above and select the relevant Category and Application Option. To manage or submit existing applications for tax credit approval after allocation, select "Applications" in the navigation menu.

Portal Navigation

Portal Homepage Overview (cont'd)

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

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

Application Option	Starting Capacity (MW)	Allocated Capacity (MW)	Pending Capacity (MW)	Remaining Capacity (MW)
▼ Category 1				
Eligible Residential Behind-the-Meter (BTM)	200	3	10	236
Eligible Residential BTM - Additional Selection Criteria	200	0	0	250
Other Eligible LI Community Project	100	2	0	98
Other Eligible LI Community Project - Additional Selection Criteria	100	0	0	200
▼ Category 2				
Located on Indian Land	200	3	10	236
Located on Indian Land - Additional Selection Criteria	200	0	0	250
▼ Category 3				
Qualified Low-Income Residential Building Projects	200	3	10	236
Qualified Low-Income Reside... Build_Pro... Ado1 Selection Criteria	200	0	0	250
▼ Category 4				
Qualified Low-Income Economic Benefit Projects	200	3	10	236
Qualified Low-Income Reside... Build_Pro... Ado1 Selection Criteria	200	0	0	250

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

CUI//SP-TAX OMB Control Number: 1545-2327

The site footer includes links for easy navigation to the Applicant Portal, Clean Electricity Low-Income Communities Bonus Credit Program Details page (IRS Program Homepage), Department of Energy website, and DOE 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 § 1.48E(h)-1(b)(2):

- **Category 1:** Located in a Low-Income Community
- **Category 2:** Located on Indian Land
- **Category 3:** Qualified Low-Income Residential Building Project
- **Category 4:** Qualified Low-Income Economic Benefit Project

Each category has additional application options (e.g., Qualified Low-Income Economic Benefit Project, Qualified Low-Income Economic Benefit Project – Additional Selection Criteria, etc.). Review each application option description and select the applicable category and application option for your energy facility.

Once you have reviewed all descriptions and have identified the applicable category and application option for your energy facility, select the application option hyperlink to begin your application. For additional information on how to submit an application see [page 20](#) of this guide.

Clean Electricity Low-Income Communities Bonus Credit Program

Please review Categories 1 through 4 and select the appropriate application option.

Category 1: Located in a Low-Income Community

Available to facilities located in a population census tract where either: (1) the poverty rate is at least 20 percent; (2) for tracts outside metropolitan areas, the median family income does not exceed 80 percent of the statewide median family income; or (3) for tracts within metropolitan areas, the median family income does not exceed 80 percent of either the statewide median family income or the metropolitan area median family income, whichever is greater. Before applying to Category 1, please confirm that your facility qualifies based on its proposed location.

Application Option	Description
Eligible Residential Behind-the-Meter (BTM)	Category 1 facilities located behind-the-meter or off-grid and serving single-family or multi-family residential customers. This may include BTM facilities that do not meet the requirements for Category 3.
Eligible Residential BTM - Additional Selection Criteria	Category 1 facilities that meet Ownership and/or Geographic Additional Selection Criteria and are located behind-the-meter or off-grid and serving single-family or multi-family residential customers. This may include BTM facilities that do not meet the requirements for Category 3.
Other Eligible LI Community Project	Category 1 facilities that are not "Eligible Residential BTM". This may include BTM facilities that serve nonresidential customers and/or front-of-the-meter facilities that do not meet the requirements for Categories 3 or 4.
Other Eligible LI Community Project - Additional Selection Criteria	Category 1 facilities that meet Ownership and/or Geographic Additional Selection Criteria are not "Eligible Residential BTM". This may include BTM facilities that serve nonresidential customers and/or front-of-the-meter facilities that do not meet the requirements for Categories 3 or 4.

[View All](#)

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.

The screenshot shows the 'My Applications' page in a web browser. The navigation bar at the top includes 'Home', 'Tax Credits', 'My Applications' (highlighted), 'Notifications', and 'Help Center'. Below the navigation bar, the page title is 'My Applications'. A message states: 'View and manage existing applications. To download a report including all applications select the "Download All Applications" button.' Below this, there is a link to a help center article: 'For information on how to request an application transfer from another organization view this help center article'. A secondary navigation bar shows 'All Applications' and 'Transfer Request Status'. A 'Download All Applications' button is visible. The main content area shows a table of applications with columns: Control Number, Project Name, Category, Application Stage, Allocation Status, Placed In..., Application Date, Applying Contact, and Program Year. The table contains four rows of data.

Control Number	Project Name	Category	Application Stage	Allocation Status	Placed In...	Applic...	Applying Contact	Progr...
007006215	Have a holly jolly Christmas	Category 1	Application for Allocation	Submitted		12/20/2024	Test Community User ECO48e	2025
007406237	Test	Category 1	Application for Allocation	Allocation Approved		12/20/2024	Test Community User ECO48e	2025
007406268	Test	Category 1	Application for Allocation	Allocation Approved		12/20/2024	Test Community User ECO48e	2025
007206256	Test	Category 1	Placed in Service	Allocation Approved	Submitted	12/20/2024	Test Community User ECO48e	2025

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.

U.S. Department of
ENERGY

Home Tax Credits My Applications Notifications Help Center

Notifications

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

Recently Viewed ▾ ⓘ

50+ items • Updated a few seconds ago

Q Search this list... ⚙️ 🗑️

	Subject	Name	Related To	Due Date	A...
1	Re: Low-Income Communities Bonus Credit Program Control Number 007106323 - Application for Credit Award Submitted	Test Community User ECO48e	REQ-007106323		teco4
2	Re: Low-Income Communities Bonus Credit Program Control Number 007506229 - Application for Credit Award Submitted	Test Community User ECO48e	REQ-007506229		teco4
3	Re: Low-Income Communities Bonus Credit Program Control Number 007206256 - Application for Credit Award Submitted	Test Community User ECO48e	REQ-007206256		teco4
4	Email: Re: Control Number 007206256 - New Notification Available in the Low-Income Communities Bonus Credit Program Applicant Po...	Test Community User ECO48e	REQ-007206256	12/20/2024	teco4
5	Email: Re: Control Number 007506229 - New Notification Available in the Low-Income Communities Bonus Credit Program Applicant Po...	Test Community User ECO48e	REQ-007506229	12/20/2024	teco4
6	Email: Re: Control Number 007106323 - New Notification Available in the Low-Income Communities Bonus Credit Program Applicant Po...	Test Community User ECO48e	REQ-007106323	12/20/2024	teco4

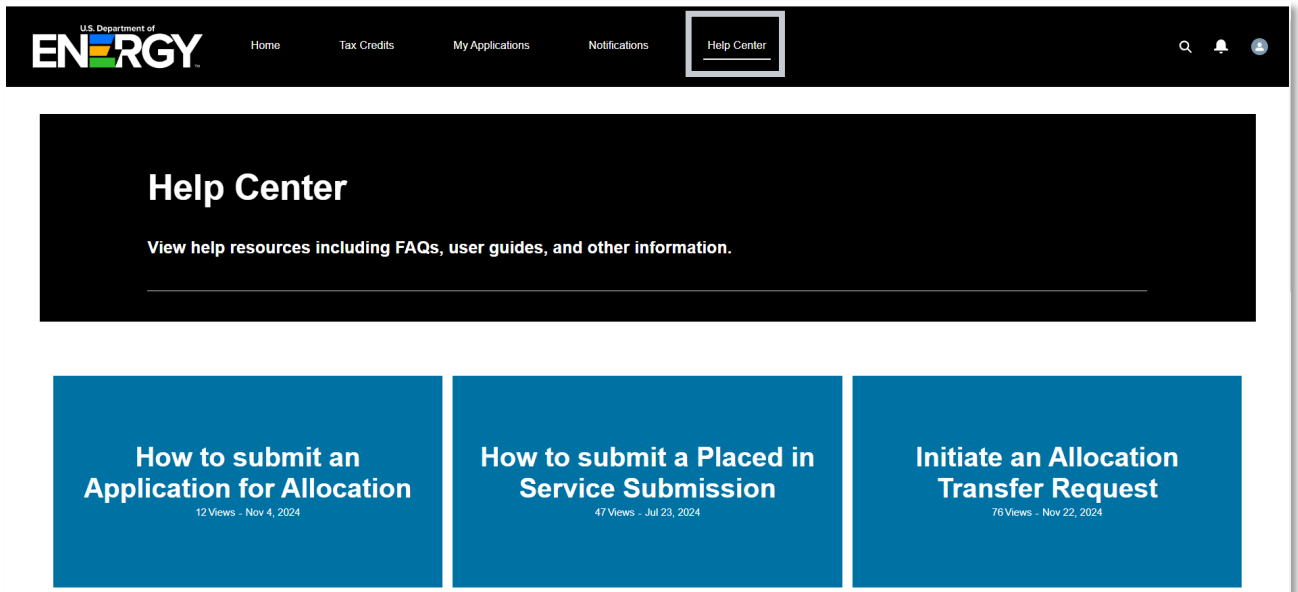
Help Center

View Help Resources

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 Clean Electricity Low-Income Communities Bonus Credit Program, visit the [IRS program homepage](#). For technical support use the [Contact Us](#) feature and our team will be able to assist you.

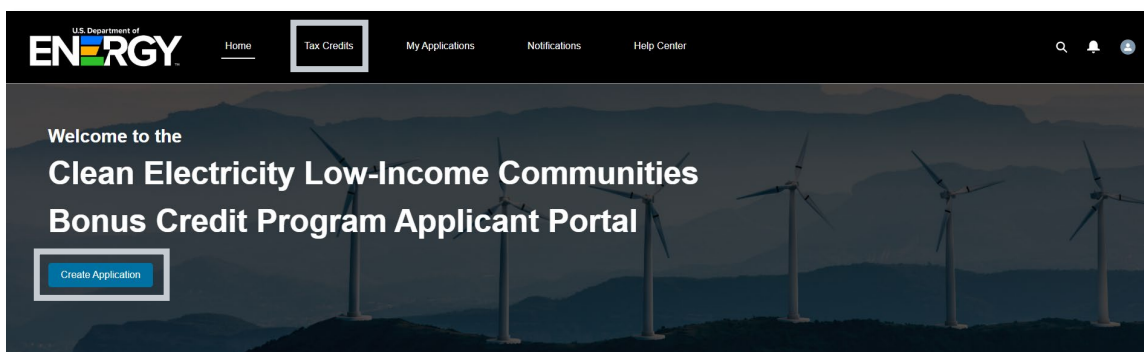


Application for Allocation (Step 1)

Submit an Application for Allocation

Follow the instructions outlined below to submit an application for allocation for the Clean Electricity 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 applicable facility.

For more details on application categories and sub-reservations reference § 1.48E(h)-1(b)(2) and § 1.48E(h)-1(g) through (i) and Section 4 of [Revenue Procedure 2025-11](#).

Once you have identified the applicable category and application option for your applicable facility, select the application option hyperlink.

Application for Allocation (Step 1)

Submit an Application for Allocation (Cont'd)

Once you have identified the applicable category and application option for your applicable facility, select the application option hyperlink.

Clean Electricity Low-Income Communities Bonus Credit Program

Please review Categories 1 through 4 and select the appropriate application option.

Category 1: Located in a Low-Income Community

Available to facilities located in a population census tract where either: (1) the poverty rate is at least 20 percent; (2) for tracts outside metropolitan areas, the median family income does not exceed 80 percent of the statewide median family income; or (3) for tracts within metropolitan areas, the median family income does not exceed 80 percent of either the statewide median family income or the metropolitan area median family income, whichever is greater. Before applying to Category 1, please confirm that your facility qualifies based on its proposed location.

Application Options	Description
Eligible Residential Behind-the-Meter (BTM)	Category 1 facilities located behind-the-meter or off-grid and serving single-family or multi-family residential customers. This may include BTM facilities that do not meet the requirements for Category 3.
Eligible Residential BTM - Additional Selection Criteria	Category 1 facilities that meet Ownership and/or Geographic Additional Selection Criteria and are located behind-the-meter or off-grid and serving single-family or multi-family residential customers. This may include BTM facilities that do not meet the requirements for Category 3.
Other Eligible Low-Income Community Project	Category 1 facilities that are not "Eligible Residential BTM". This may include BTM facilities that serve nonresidential customers and/or front-of-the-meter facilities that do not meet the requirements for Categories 3 or 4.
Other Eligible Low-Income Community Project - Additional Selection Criteria	Category 1 facilities that meet Ownership and/or Geographic Additional Selection Criteria are not "Eligible Residential BTM". This may include BTM facilities that serve nonresidential customers and/or front-of-the-meter facilities that do not meet the requirements for Categories 3 or 4.

[View All](#)

Footnote: A qualified facility is BTM if: (1) it is connected with an electrical connection between the facility and the panelboard or sub-panelboard of the site where the facility is located; (2) it is to be connected on the customer side of a utility service meter before it connects to a distribution or transmission system (that is, before it connects to the electricity grid); and (3) its primary purpose is to provide electricity to the utility customer of the site where the facility is located. This also includes systems not connected to a grid and that may not have a utility service meter, and whose primary purpose is to serve the electricity demand of the owner of the site where the system is located.

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.

Credit Program
Eligible Residential Behind-the-Meter (BTM)

Status	Start Date	End Date
In progress		

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

Category Type
Category 1

▼ Description

Description
Category 1 facilities located behind-the-meter or off-grid and serving single-family or multi-family residential customers. This may include solar and wind BTM facilities that do not meet the requirements for Category 3.

Apply

Application for Allocation (Step 1)

Submit an Application for Allocation (Cont'd)

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

Project Name is an optional field that you may use to easily search for a specific project on the *My Applications* page.

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

If you obtain a physical street address following the submission of your Application for Allocation, [contact the Support Desk](#) for assistance in updating your Facility Identification Details.

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

Application Details

Facility Identification Details

Project Name ⓘ
Solar Energy Facility 1234

* Facility Street Address ⓘ
123 Test Street

Street Address 2

* City
Test City

* Country
United States

* State: Province, Region
Colorado

* Zip Code
80401

Urbanization (Puerto Rico only)

Steps

- Application Details
- Application Documentation

Application for Allocation (Step 1)

Submit an Application for Allocation (Cont'd)

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.

If the facility is under the regulatory authority of a Tribe, Alaska Native Corporation, or the Department of Hawaiian Home Lands, you are required to check the box below the Latitude and Longitude.

GPS Coordinates of the Facility

<p>*Latitude ⓘ</p> <p>39.74088</p>	<p>*Longitude ⓘ</p> <p>-105.16845</p>
<p><input type="checkbox"/> Is this facility on land that is under the regulatory authority of a Tribe, Alaska Native Corporation, or the Department of Hawaiian Home Lands?</p>	

Application for Allocation (Step 1)

Submit an Application for Allocation (Cont'd)

Complete the *Facility Technology Details* section by selecting the applicable *Technology Type*.

Facility Technology Details

* Technology Type ⓘ

- Solar Energy Facility
- Wind Energy Facility
- Hydropower Facility
- Marine and/or Hydrokinetic Facility
- Geothermal Facility
- Nuclear Fission Facility
- Fusion Energy Facility
- Waste Energy Recovery Property

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*, *Hydropower Facility*, *Marine and/or Hydrokinetic Facility*, *Geothermal Facility*, *Nuclear Fission Facility*, *Fusion Energy Facility*, or *Eligible Waste Energy Recovery Property Facility* you are required to provide only Qualified Facility Nameplate Capacity (kW AC).

All kW and kWh nameplate capacity values provided here must correspond with the required supporting documentation (i.e., the facility's customer contract and/or interconnection agreement documentation) and should not be rounded.

Facility Size

* Qualified Facility Nameplate Capacity (kW AC) ⓘ

20.001

* Qualified Facility Nameplate Capacity (kW DC) ⓘ

25.001

Application for Allocation (Step 1)

Submit an Application for Allocation (Cont'd)

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

Customer/Off-taker Type has conditional response options determined by the category and application option selected. For details on category and application option requirements, reference the [Treasury Regulations](#) and [Revenue Procedure 2025-11](#). 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 2025-11](#).

Facility Usage

* Customer/Off-taker Type ⓘ

Single Family Residential

Multifamily Residential

* Ownership Model

The applicant is the owner of the energy facility and will not have contracts or subscriptions with separate customers/offtakers

The applicant is the owner of the energy facility and will have contracts or subscriptions with separate customers/offtakers

* Point of Interconnection ⓘ

Behind the meter

Off-grid

Application for Allocation (Step 1)

Submit an Application for Allocation (Cont'd)

If you select an application option with *Additional Selection Criteria*, you will be prompted to answer an additional question. Select all ownership or geographic *Additional Selection Criteria* that apply to your energy facility. For additional information on *Additional Selection Criteria*, reference the [Treasury Regulations](#).

Once all required fields have been completed, select *Next* to continue the application process.

*** Additional Selection Criteria** ⓘ

- Facility is owned by a Tribal Enterprise
- Facility is owned by an Alaska Native Corporation
- Facility is owned by a Native Hawaiian Organization
- Facility is owned by a Renewable Energy Cooperative
- Facility is owned by a Qualified Renewable Energy Company
- Facility is owned by a Qualified Tax-Exempt Entity
- Facility is located in a Persistent Poverty County
- Facility is located in an eligible CEJST Energy Census Tract

Complete the *Application Documentation* section by uploading all required documents.

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 2025-11](#). Before proceeding, you should also review the [Applicant User Checklist](#) on the [IRS program homepage](#) to ensure you have all the necessary documentation.

Please see an image of the *Application Documentation* section on the next page. Select the *Upload Files* button to upload any documentation. Please ensure your documentation files include the document type in the file name (e.g., Interconnection Agreement-CompanyName-ProjectName.pdf). Allowable document types and file size restrictions can be found [here](#).

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

Application for Allocation (Step 1)

Submit an Application for Allocation (Cont'd)

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.

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 offmaker 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 an Application for Allocation (Cont'd)

Review your application for accuracy prior to submission. On the application review screen, you will be able to view your unique Control Number, Category, Application Option, Application Status, and Application Stage.

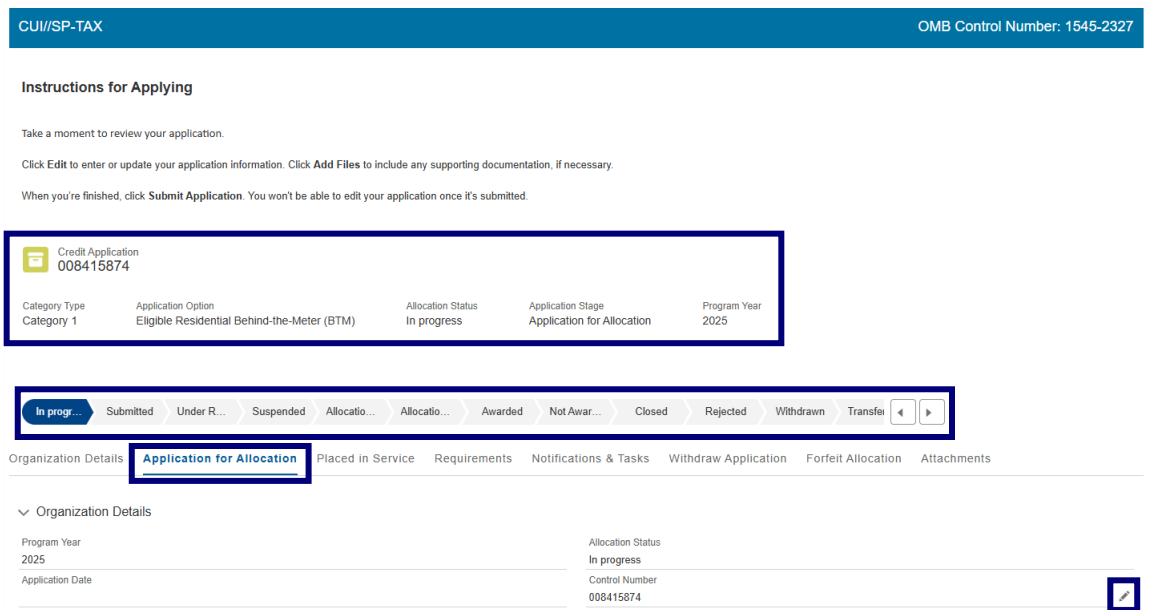
The chevron will display your application's status as it moves through the review process.

Select the *Application for Allocation* tab to review your application details. Select the pencil icon () to edit any information, if necessary.

Select the *Organization Details* tab to review your organization information (note: organization details are prepopulated based on the organization information provided by the applicant at registration).


Select *Requirements* to view and respond to any requests for additional information from our review team. See *Request for Additional Information* section for more information on Requirements.

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



The screenshot shows the application review interface. At the top, there is a header with 'CUI//SP-TAX' on the left and 'OMB Control Number: 1545-2327' on the right. Below the header, there is a section titled 'Instructions for Applying' with three paragraphs of text. The first paragraph says 'Take a moment to review your application.' The second paragraph says 'Click **Edit** to enter or update your application information. Click **Add Files** to include any supporting documentation, if necessary.' The third paragraph says 'When you're finished, click **Submit Application**. You won't be able to edit your application once it's submitted.'

Below the instructions, there is a box containing application details:

	Credit Application 008415874				
Category Type	Application Option	Allocation Status	Application Stage	Program Year	
Category 1	Eligible Residential Behind-the-Meter (BTM)	In progress	Application for Allocation	2025	

Below the application details, there is a navigation bar with several tabs: 'In progr...', 'Submitted', 'Under R...', 'Suspended', 'Allocatio...', 'Allocatio...', 'Awarded', 'Not Awar...', 'Closed', 'Rejected', 'Withdrawn', and 'Transfer'. The 'In progr...' tab is selected and highlighted with a blue box. Below the navigation bar, there is a row of tabs: 'Organization Details', 'Application for Allocation', 'Placed in Service', 'Requirements', 'Notifications & Tasks', 'Withdraw Application', 'Forfeit Allocation', and 'Attachments'. The 'Application for Allocation' tab is selected and highlighted with a blue box.

Below the tabs, there is a section titled 'Organization Details' with a dropdown arrow. It contains the following information:

Program Year	Allocation Status
2025	In progress
Application Date	Control Number
	008415874

There is a small blue box with a pencil icon in the bottom right corner of the screenshot.

Application for Allocation (Step 1)

Submit an Application for Allocation (Cont'd)

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

Customer/Offtaker Type Single Family Residential	Customer/Offtaker Type Other Explanation
Ownership Model (All Categories) Applicant is both the owner of the Site/Building and the energy facility	Point of Interconnection Behind the meter
Additional Selection Criteria	

Application Attachments
Add supporting documentation to your application.

Files (1) Add Files

Test Document 49e
Aug 14, 2023 • 12KB • docx

[View All](#)

[Submit Application](#)

Review and attest under penalty of perjury all *Application Attestations* (note: all attestation checkboxes must be checked to proceed). Select *Next* to continue. You will receive confirmation that your application was submitted successfully, select *Next* to continue. For more information on required attestations for each category and application option, reference the [Revenue Procedure 2025-11](#).

Submit Application

Application Attestations

I attest that the qualifying facility has obtained all applicable federal, state, tribal, and local non-ministerial permits for the facility, or that the facility is not required to obtain such permits.

I attest that the qualifying facility is sized, or that customer/offtaker subscriptions will be sized to meet the customer's energy needs, considering historical customer load and/or reasonable future load projections, and is in accordance with applicable state and local requirements.

I attest that the proposed location of the facility has been determined suitable for installation.

For a facility on lands under 25 U.S. Code § 3501(2)(A)-(C) (Indian Land), I attest that I have obtained the applicable approval of the Tribal government or Alaska Native Corporation landowner. For a facility not on Indian Land, complete this attestation to attest that the facility is not on Indian Land.

I attest that the qualifying facility will be located in a low-income community as defined in Treasury Regulations § 1.48(e)-1(b)(2)(i).

I attest that any end-use customer(s)/offtaker(s) of the qualifying facility have and/or will receive consumer disclosures informing them of their legal rights and protections prior to executing a contract to subscribe or purchase power from the facility, or lease a facility.

I attest that the qualifying facility has not been placed in service at the time of this submission and will not be placed in service prior to being awarded an allocation of Capacity Limitation.

I attest that I reasonably believe the qualifying facility meets the statutory definition of a single "qualified solar and wind facility" ((48)(e)(2)(A)) and, if applicable, multiple solar or wind energy properties or facilities that are operated as part of a single project (consistent with the single-project factors provided in section 7.01(2)(a) of Notice 2018-59, 2018-28 I.R.B. 199 or section 4.04(2) of Notice 2013-29, 2013-20 I.R.B. 1085, as applicable) are aggregated and treated as a single facility.

I declare that I am authorized to legally bind 48e Test Account. Under penalties of perjury, I declare that I have examined this submission, including any accompanying documents, and, to the best of my knowledge and belief, all of the facts contained herein are true, correct, and complete. I authorize the Department of Energy, its contractors and reviewers to verify the information provided in this submission. Such verification may include, but is not limited to, conducting independent research via public maps, the internet, publicly available sources, and other sources.

[Next](#)

Submit Application

Submit Application

The application was submitted successfully.

[Next](#)

Application for Allocation (Step 1)

Withdraw an Application for Allocation

To withdraw an application, navigate to the *My Applications* page. Filter as needed to locate your recently submitted application. You can search by Control Number or Project Name or sort by Application Date.

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 applicable 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.

Application for Allocation (Step 1)

Forfeit an Allocation

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

My Applications

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

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

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

[Download All Applications](#)

All Applications ▾ 1

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

Control Number	Project Name	Category Type	Application Stage	Allocation Sta...	Placed In ...	App...	Applying ...	P...
11111156	515 Data Import 1	Category 2	Application for Allocati...	Allocation Approved		5/15/2024	ECOe Test C...	2025
006190072	Test	Category 3	Application for Allocati...	Allocation Approved		5/24/2024	ECOe Test C...	2025
006390064	Test Rank 1	Category 1	Application for Allocati...	Allocation Approved	In Progress	5/28/2024	ECOe Test C...	2025

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 48E. **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.

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

Credit Application
006190072

Category Type: Category 3
Application Option: Qualified Low-Income Residential Building Projects
Allocation Status: Allocation Approved
Application Stage: Application for Allocation
Program Year: 2025

Progress Bar: Allocation... (selected) | Allocation... | Awarded | Not Awar... | Closed | Rejected | Withdrawn | Transfer

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

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

[Forfeit Allocation](#)

Placed in Service Submission (Step 2)

Submit Placed in Service Information

When your Application for Allocation has been reviewed by DOE and an allocation of Capacity Limitation 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.

The screenshot shows the 'My Applications' page in the applicant portal. At the top, there is a navigation bar with the U.S. Department of Energy logo and links for Home, Tax Credits, My Applications (selected), Notifications, and Help Center. Below the navigation bar, the page title is 'My Applications'. A sub-header reads: 'View and manage existing applications. To download a report including all applications select the "Download All Application" button. For information on how to request an application transfer from another organization view this [help center article](#).' There are two tabs: 'All Applications' (active) and 'Transfer Request Status'. A 'Download All Applications' button is visible on the right. Below the tabs, there is a search bar and a table of applications. The table has columns: Control Number, Project Name, Category Type, Application Stage, Allocation Sta..., Placed In..., App..., Applying..., and P... The first row is highlighted with a blue border and contains the following data: Control Number: 111111156, Project Name: 5.15 Data Import 1, Category Type: Category 2, Application Stage: Application for Allocati..., Allocation Sta...: Allocation Approved, Placed In...: 5/15/2024, App...: ECOe Test C..., Applying...: 2024.

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

Placed in Service Submission (Step 2)

Submit Placed in Service Information (cont'd)

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

The screenshot shows the 'Placed in Service' submission page. At the top, it displays 'Credit Application 000004039'. Below this, there are four columns of information: Category Type (Category 2), Application Option (Located on Indian Land - Additional Selection Criteria), Status (Allocation Approved), and Application Stage (Application for Allocation). A blue button labeled 'Placed in Service' is highlighted with a red box. Below the button is a progress bar with steps: Allocation (selected), Allocation, Awarded, Not Award..., Closed, Rejected, and Withdrawn. The 'Placed in Service' step is currently active. Below the progress bar are tabs for Organization Details, Application for Allocation (selected), Placed in Service, Requirements, Notifications & Tasks, Withdraw Application, Forfeit Allocation, and Attachments. At the bottom, there are fields for Control Number (000004039), Status (Allocation Approved), Application Option (Located on Indian Land - Additional Selection Criteria), and Application Date (9/18/2023).

If there have been changes to the applicable facility nameplate capacity, 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 2025-11](#).

Select **Next** to continue to the next step of the reporting process.

The screenshot shows the 'Placed in Service' submission form. At the top, it displays 'CUI//SP-TAX' and 'OMB Control Number: 1545-2327'. Below this, there is a section titled 'Placed in Service' with the following text: 'Have there been any changes to the kW capacity of Qualified Facility Nameplate Capacity? If so, please select Yes to edit the information. If there are additional changes beyond what is stated above, please contact our team at LICBonusSupport@hq.doe.gov before submitting your application.' There are two radio buttons: 'Yes' (selected) and 'No'. A blue button labeled 'Next' is highlighted with a red box. On the right side, there is a 'Steps' section with three items: 'Placed in Service' (selected), 'Technology Capacity Changes', and 'Placed in Service Documentation'.

Placed in Service Submission (Step 2)

Submit Placed in Service Information (cont'd)

Complete the *Facility Technology Details* section by identifying the *Technology Type* 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*, *Hydropower Facility*, *Marine and/or Hydrokinetic Facility*, *Geothermal Facility*, *Nuclear Fission Facility*, *Fusion Energy Facility*, or *Eligible Waste Energy Recovery Property Facility* you are required to provide **only** *Qualified Facility Nameplate Capacity (kW AC)*.

Select *Previous* to return to the previous page. Select *Next* to continue to required documentation.

CUI//SP-TAX
OMB Control Number: 1545-2327

Technology Capacity Changes

Facility Technology Details

*Technology Type ?

- Solar Energy Facility
- Wind Energy Facility
- Hydropower Facility
- Marine and/or Hydrokinetic Facility
- Geothermal Facility
- Nuclear Fission Facility
- Fusion Energy Facility
- Waste Energy Recovery Property

Facility Size

Capacity values for both AC and DC should be entered in kilowatts (kW) and should not be rounded.

*Qualified Facility Nameplate Capacity (kW AC) ?

*Qualified Facility Nameplate Capacity (kW DC) ?

Previous
Next

Steps

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

Placed in Service Submission (Step 2)

Submit Placed in Service Information (cont'd)

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

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

Some facility categories have unique documentation requirements. For more information on required *Placed in Service* documentation reference, reference the [Treasury Regulations](#) and [Revenue Procedure 2025-11](#).

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.

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

Placed in Service Documentation

* Placed in Service Date ⓘ
04-24-2024 🗑️

Upload the placement in Service at Project Location Documentation:

- Permission to Operate (PTO) letter (or commissioning report verifying for off-grid facilities) that the facility has been placed in service and the location of the facility being placed in service.

📎 Upload Files Or drop files

Upload the Verification of As-Built Nameplate Capacity Documentation:

- Final, Professional Engineer (PE) stamped (if required by applicable state or local law) as-built design plan, PTO letter with nameplate capacity listed, or other documentation from an unrelated party verifying as-built nameplate capacity.

📎 Upload Files Or drop files

Upload Ad Hoc Documentation:

📎 Upload Files Or drop files

Steps

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


Previous **Next**

Placed in Service Submission (Step 2)

Submit Placed in Service Information (cont'd)

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

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

Select the *Placed in Service* tab to review your submission details. Select the pencil icon () to edit any information, if necessary.

Select *Requirements* to view and respond to any requests for additional information from our review team. See Request for Additional Information section for more information on Requirements.

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

Placed in Service
REQ-006167466

Credit Application	Category	Application Option	Placed in Service Status	Program Year
006167466	Category 1	Eligible Residential Behind-the-Meter (BTM)	In Progress	2025

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

Placed in Service Name REQ-006167466	Owner NREL Admin
PIS Submitted Date 5/30/2024	
Technology Type Solar Energy Facility	Status In Progress
Facility Nameplate Capacity (kW DC) 8,000	
Facility Nameplate Capacity (kW AC) 5,000	Storage Nameplate Power Rating (kW)
	Storage Nameplate Energy Capacity (kWh)
Placed in Service Date: (MM/DD/YYYY) 4/23/2024	
Program Year 2024	

[Upload Files](#) | Or drop files

Files (1)

File Name	Created Date
Test Document File	09/09/2024 4:16 PM

Placed in Service Submission (Step 2)

Submit Placed in Service Information (cont'd)

Once you have reviewed and confirmed all details, review all *Attestations* (note: all attestation checkboxes must be checked to proceed). Select *Submit* to continue. For more information on required attestations for *Placed in Service*, reference the [Revenue Procedure 2025-11](#).

Attestations

Prior to submitting your *Placed in Service* application, you must review and agree to all attestations outlined below by selecting the checkbox next to each attestation.

I attest that a disqualification event under § 1.49(e)-1(m)(1) through (5) has not occurred.

I declare that I am authorized to legally bind 48e Test Account. Under penalties of perjury, I declare that I have examined this submission, including any accompanying documents, and, to the best of my knowledge and belief, all of the facts contained herein are true, correct, and complete. I authorize the Department of Energy, its contractors and reviewers to verify the information provided in this submission. Such verification may include, but is not limited to, conducting independent research via public maps, the internet, publicly available sources, and other sources.

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

Submit Application

Submit Application

The application was submitted successfully.

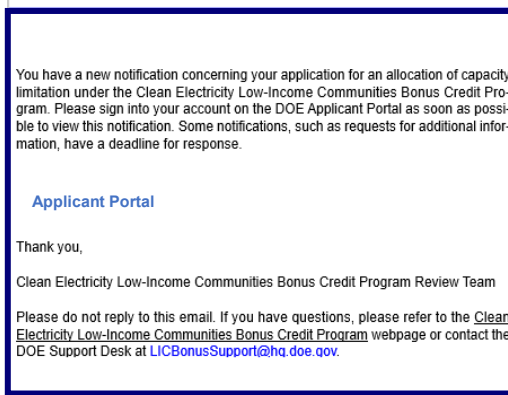
[Next](#)

Requests for Additional Information

Respond to a Request for Additional Information

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

If you receive a request for additional information, you will receive an email from LICBonus-NoReply@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.

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

Requests for Additional Information

Respond to a Request for Additional Information (cont'd)

Review the notification and follow the instructions to respond to the request for additional information.

Select the application *Control Number* identified on the notification or locate the *Control Number* on the *My Applications* tab to open your application.

The screenshot shows the DOE Applicant Portal interface. At the top, there is a navigation bar with the U.S. Department of Energy logo and links for Home, Tax Credits, My Applications, Notifications, and Help Center. The main content area displays a task notification:

- Task:** Re: Clean Electricity Low-Income Communities Bonus Credit Program Control Number 008115786 - Additional Information Requested
- Related To:** [008115786](#)
- Subject:** Re: Clean Electricity Low-Income Communities Bonus Credit Program Control Number 008115786 - Additional Information Requested
- Comments:**
 - Thank you for applying for the Clean Electricity Low-Income Communities Bonus Credit Program.
 - After reviewing your application, the review team has a request for further information.
 - Provide documentation confirming Placed in Service date.
 - To view the information being requested for your application, go to the My Applications page and select the 008115786 facility. Select the "Requirements" tab.
 - You have 12 business days from the date of this notice to submit additional information. Business days do not include weekends and federal holidays. Please respond to this request for additional information by uploading documentation directly in the application and resubmitting the application for review via the DOE Applicant Portal. Emails to the DOE Help Desk do not meet the requirement to respond within 12 business days. Failure to respond to this request for additional information by submitting the required documentation within 12 business days may result in your application being withdrawn from further consideration. If withdrawn, you may create and submit a new application for review at a later date if the facility remains eligible during an open application window.
- Thank you,
- Clean Electricity Low-Income Communities Bonus Credit Program Review Team
- If you have questions, please refer to the Clean Electricity Low-Income Communities Bonus Credit Program webpage or contact the DOE Support Desk at LICBonusSupport@hq.doe.gov.

At the bottom of the page, there is a blue footer bar containing the text: CUI//SP-TAX and OMB Control Number: 1545-2327.

Requests for Additional Information

Respond to a Request for Additional Information (cont'd)

In the application record, select *Requirements* to view the request for additional information.

Select the *Requirement Name* hyperlink to view and respond to the request.

Important: Any application with a pending request for additional information will be in the "Suspended" status. Requests for additional information **require a response within 12 business days, as indicated in the Due Date column**. If no response is received, your Application for Allocation will be withdrawn and no longer considered for review.

Credit Application
006190072

Category Type: Category 3 Application Option: Qualified Low-Income Residential Building Projects Allocation Status: Allocation Approved Application Stage: Application for Allocation Program Year: 2025

Progress: [✓] [✓] [✓] [✓] **Allocatio...** Allocatio... Awarded Not Awar... Closed Rejected Withdrawn Transfe

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

Additional Requirements
Add supporting documentation to complete a requirement. If you don't have a requirement to satisfy as part of your application, you can skip this.

Requirements (1)

Requirement Name	Due Date	Status
Upload Proof of Additional Selection Criteria	10/20/2023	Complete

View All

Requests for Additional Information

Respond to a Request for Additional Information (cont'd)

Review the *Requirements* outlined by our review team under *Requirements Details* and submit any additional information requested no later than the due date provided, or your application will be withdrawn.

Upload the requested document in the main *Upload Files* component.

Enter any relevant comments related to the document or request for additional information in the provided text box. To submit additional attachments, select *Upload Files* at the bottom of the page and choose the file you wish to attach.

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

▼ Requirement Details

Primary Contact Test Community	Completed Date
Due Date 8/31/2023	
Requirements Please provide completed interconnection agreement including placed in service date.	
Applicant Comment	

Files (0) ▼

Upload Files

Or drop files

Review the Requirements outlined above under **Requirement Details** and submit any additional information requested no later than the due date provided, or your application will be discontinued.

To submit additional attachments, select **Upload Files** and choose the file you wish to attach, enter any comments, and select **Submit**.

* Kindly provide your comments:

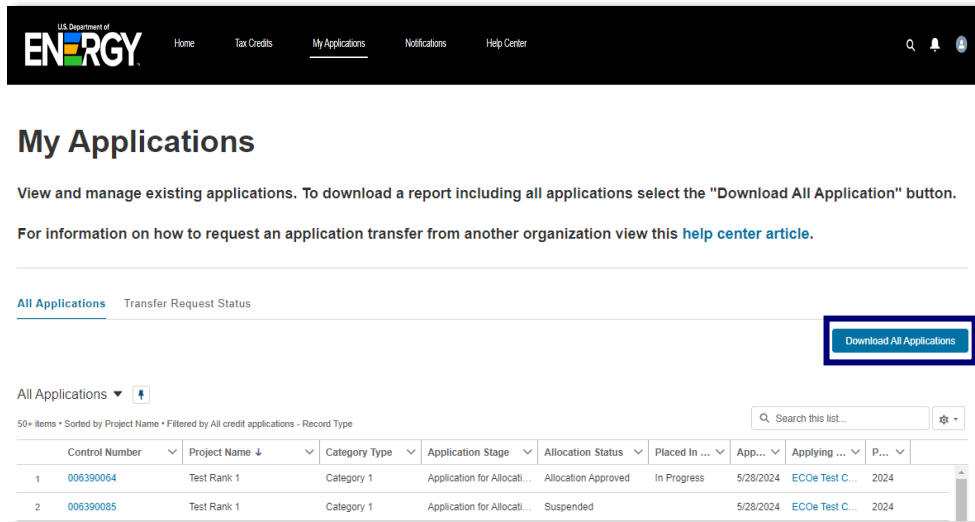
Upload file
Upload Files Or drop files

Submit

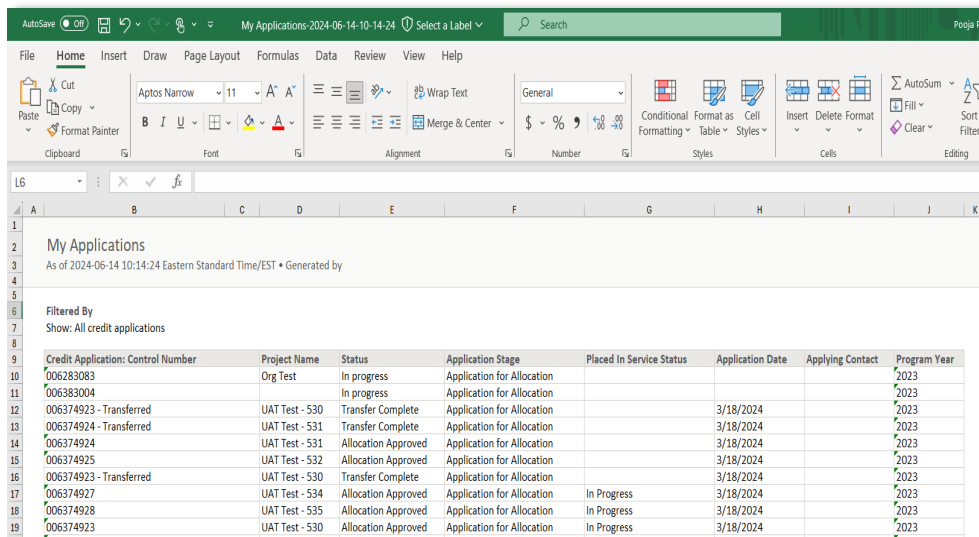
Exporting All Applications List View

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 dropdown to sort and filter by column as needed.



Emails and Notifications

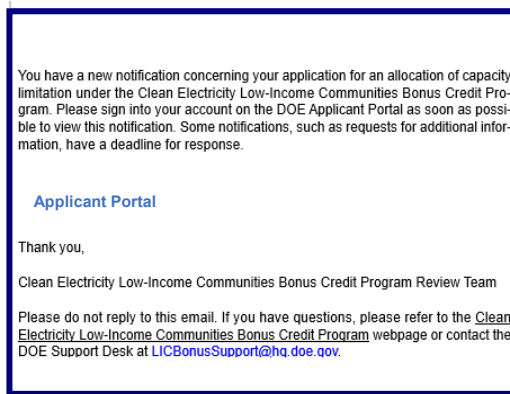
Applicant Portal Emails and Notifications

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.

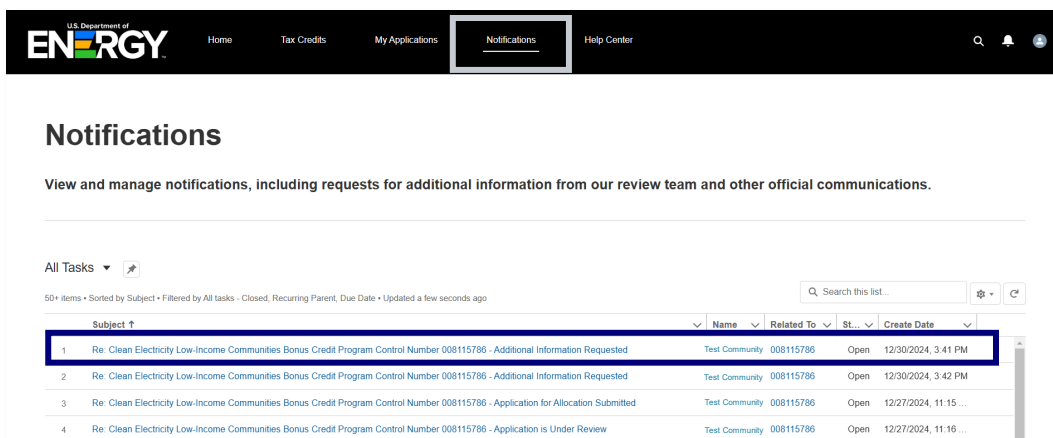
No taxpayer information will be communicated via email. You are required to log into the Applicant Portal to view notifications related to your applications, including official IRS award or denial letters.

If you have a notification, you will receive an email from LICBonus-NoReply@hq.doe.gov. You must then log into the Applicant Portal to securely view your notification.

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



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



Emails and Notifications

Applicant Portal Emails and Notifications (cont'd)

You may receive notifications throughout the application process for the following:

- Application for Allocation Submitted
- Application is Under Review
- Application for Allocation Approved
- Application for Allocation Not Approved
- Placed in Service Information Submitted
- Placed in Service Eligibility Notification
- Additional Information Requested
- Reminder: Additional Information Requested
- Application Withdrawn for Unresponsiveness to Request for Additional Information
- Application Withdrawn

All notifications can be viewed on the *Notifications* page or under the *Notifications & Task* tab of an individual application.

Accessing Your Determination Letter

Please follow these steps carefully to access your official Application for Allocation determination letter from the IRS and understand the reason your application was rejected.

Notification of Application Status

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

Accessing Your Determination Letter

- Inside the notification, there are instructions on how to access your official determination letter from the IRS.
- For a convenient route to your Application for Allocation:
 - Click on the *Related to* control number hyperlink at the top of the notification.
 - Alternatively, you may access it through the *Organization Applications* Tab on the main top menu.

Reviewing the Reason for Rejection

- Once within the Application for Allocation, navigate to the *Application for Allocation* tab.
- Locate the *Reason for Rejection* field, on the right side of the screen. It will provide the reason why your application was not approved.

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

Control Number 000108867	Allocation Status Allocation Not Approved
Application Option Eligible Residential Behind-the-Meter (BTM)	Application Date 1/18/2024
	Reason for Rejection Ineligible Entity for Purpose of this Program

Viewing Your Determination Letter

- Navigate to the *Attachments* tab and select it to view your official determination letter.
- Within the attachments, please select the file named *Allocation Approved* or *Allocation Denial Letter*.

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

Files (2)

File Name	Created Date
Allocation Denial Letter-000108867	01/18/2024 10:10 AM
48E(h) Executed Contract - Test	01/18/2024 9:52 AM

Application Status Definitions

Status Definitions

Throughout the application and review process, your Application for Allocation (Step 1) and placed in service (Step 2) will move through the following statuses:

- **In Progress** – Your Application for Allocation or placed in service information has not yet been submitted for review.
- **Submitted** – Your Application for Allocation or placed in service has been submitted for review.
- **Under Review** – Your Application for Allocation or placed in service has been assigned to the DOE Review Team for review.
- **Suspended** – Our review team has requested additional information regarding your application. Navigate to the *Requirements* tab to view our team's request.
- **Reviewed** – Your application has been reviewed and is pending a final decision from IRS.
- **Allocation Approved** – IRS has approved your request for an allocation of Capacity Limitation.
- **Allocation Denied** – IRS has denied your request for an allocation of Capacity Limitation.
- **Awarded** – IRS has awarded an allocation of Capacity Limitation following review of your placed in service information.
- **Not Awarded** – IRS has not awarded an allocation of Capacity Limitation following review of your placed in service information.
- **Transfer Complete** – Your allocation has been successfully transferred.
- **Withdrawn** – Your Application for Allocation has been withdrawn and will no longer be considered for review.
- **Allocation Forfeited** – Your allocation has been forfeited.

File Type and File Size Requirements

What files types can I upload to support my applications?

You can upload the following file types (up to 2GB) in the 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 in to the Applicant Portal you are provided general information related to how DOE will protect your privacy in accordance with the IRS's federal tax information (FTI) protection standards under Internal Revenue Service Code Section 6103 and other federal laws and regulations. For more information on the way DOE protects your information, review our [privacy policy](#).

Protecting your Privacy

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

Privacy Act and Paperwork Reduction Act Notice

When you register as a new user in the Applicant Portal, you will be prompted to read and agree to the *Section 48E(h) Tax Credit Program Privacy Act and Paperwork Reduction Act Notice*. You must acknowledge the Privacy Notice to submit applications via the Applicant Portal.

Section 48E(h) 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 under section 48E(h) of the Internal Revenue Code. Authority for IRS and DOE to collect this information is Code Sections 48E(h), 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 law. 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 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 2015). Any additional records which are not maintained under the above IRS SORNs will be maintained under DOI 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 an allocation under Code section 48E(h), 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 1545-2327. 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 acknowledge

[Next](#)

Privacy Notices and Security Information

Controlled Unclassified Information (CUI) Notice

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

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



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: 1545-2327.





U.S. DEPARTMENT OF
ENERGY