

Clean Electricity Low-Income Communities Bonus Credit Amount Program

Eligible Federal Housing Programs for Category 3: Qualified Low-Income Residential Building Project

Applicants applying for an allocation under Category 3 must provide documentation demonstrating that the applicable facility will be installed on an eligible residential rental building. Section 48E(h)(2)(B)(i) requires a facility to be installed on a residential rental building that participates in a covered housing program (as defined in section 41411(a) of the Violence Against Women Act of 1994 (34 U.S.C. 12491(a)(3)), a housing assistance program administered by the Department of Agriculture under title V of the Housing Act of 1949, a housing program administered by a tribally designated housing entity (as defined in section 4(22) of the Native American Housing Assistance and Self-Determination Act of 1996 (25 U.S.C. 4103(22)), or any other affordable housing program identified by the Department of the Treasury. Additionally, the financial benefits of the electricity produced by the facility must be allocated equitably among the occupants of the dwelling units of the residential rental building.

Applicants must provide documentation demonstrating that the eligible residential rental building, and not just its tenants, participates in an eligible housing program. Submitted documentation must include proof of current, active affordability covenants tied to the Federal housing program or policy. Expired or unexecuted documentation will not be accepted.

The Treasury Department and the IRS, in consultation with other Federal agencies, developed the following list of Federal housing programs and policies that meet the requirements in section 48E(h)(2)(B)(i).

- Department of Housing and Urban Development (HUD) section 202 Supportive Housing for the Elderly, including the direct loan program under section 202
- HUD section 811 Supportive Housing for Persons with Disabilities
- HUD Housing Opportunities for Persons With AIDS (HOPWA) program
- HUD homeless programs under title IV of the McKinney-Vento Homeless Assistance Act, including the Emergency Solutions Grants program, the Continuum of Care program, and the Rural Housing Stability Assistance program
- HUD HOME Investment Partnerships (HOME) program
- Federal Housing Administration (FHA) mortgage insurance under section 221(d)(3) subsidized with a below-market interest rate (BMIR) prescribed in the proviso of Section 221(d)(5) of the National Housing Act
- HUD section 236 interest rate reduction payments

- HUD Public Housing assisted under section 9 of the United States Housing Act of 1937
- HUD project-based rental assistance and project-based vouchers under section 8 of the United States Housing Act of 1937
- HUD section 8 Moderate Rehabilitation Program
- HUD section 8 Moderate Rehabilitation Single Room Occupancy Program for Homeless Individuals
- USDA section 515 Rural Rental Housing
- USDA section 514/516 Farm Labor Housing
- USDA section 538 Guaranteed Rural Rental Housing
- USDA section 533 Housing Preservation Grant Program
- Treasury/IRS Low-Income Housing Credit under section 42
- HUD National Housing Trust Fund
- Veterans Administration's (VA) Comprehensive Service Programs for Homeless Veterans
- · VA's grant program for homeless veterans with special needs
- VA's financial assistance for supportive services for very low-income veteran families in permanent housing
- Department of Justice transitional housing assistance grants for victims of domestic violence, dating violence, sexual assault, or stalking
- Housing assistance programs administered by the USDA under title V of the Housing Act of 1949
- Housing programs administered by an Indian Tribe or a Tribally designated housing entity (as defined in section 4(22) of the Native American Housing Assistance and Self-Determination Act of 1996 (25 U.S.C. 4103(22))
- Housing programs administered by the Department of Hawaiian Home Lands (DHHL) as defined in Title VIII of the Native American Housing Assistance and Self-Determination Act of 1996 (24 CFR 1006.10), Hawaiian Homestead Associations (HHA) as defined in 43 CFR 48.6, and DHHL or HHA lands administered by Native Hawaiian Organizations as defined in 13 CFR 124.3

