



U.S. DEPARTMENT OF
ENERGY

48(e) Applicant User Guide

**Low-Income Communities
Bonus Credit Program**

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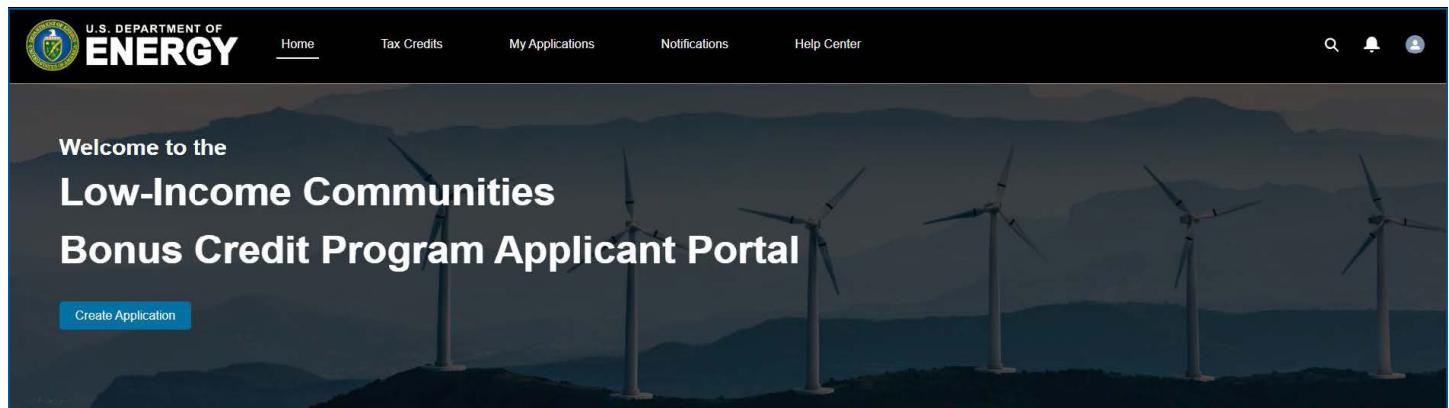
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Low-Income Communities Bonus Credit Program Applicant Portal

Introduction

Low-Income Communities Bonus Credit Program Applicant Portal

Introduction



All applications for the [Low-Income Communities Bonus Credit Program](#) must be submitted through the Applicant Portal at eco.energy.gov/ejbonus/s/.

Applicants must submit information for each facility for which they are seeking an allocation. Applications will require information such as the applicable category, ownership, location, facility size/capacity, whether the applicant or facility meet additional selection criteria, and other information.

Applicants will complete a series of attestations provided in the Applicant Portal and upload certain documentation (in order to demonstrate eligibility and project viability).

The Applicant Portal is built as a two-step process:

- **Step 1 (Application for Allocation)** – Registered applicants must submit an application for an allocation of Capacity Limitation for each individual facility by applying to the appropriate category and application option. Applications are reviewed and then approved or rejected by the IRS. If approved, the applicant will receive an allocation approval notice and the facility must be placed in service within four years of the date the allocation approval notice was received.
- **Step 2 (Placed in Service)** – After the facility has received its allocation approval notice and has been placed in service, the applicant will return to the Applicant Portal to report the date the facility was placed in service, confirm there have been no material ownership and/or facility changes, and submit the required documentation. If approved, the applicant is notified that it may claim the energy percentage increase through the applicant's applicable tax filing process.

To complete an application on behalf of their organization, each individual will need a [Login.gov](#) account.

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

Login.gov Account

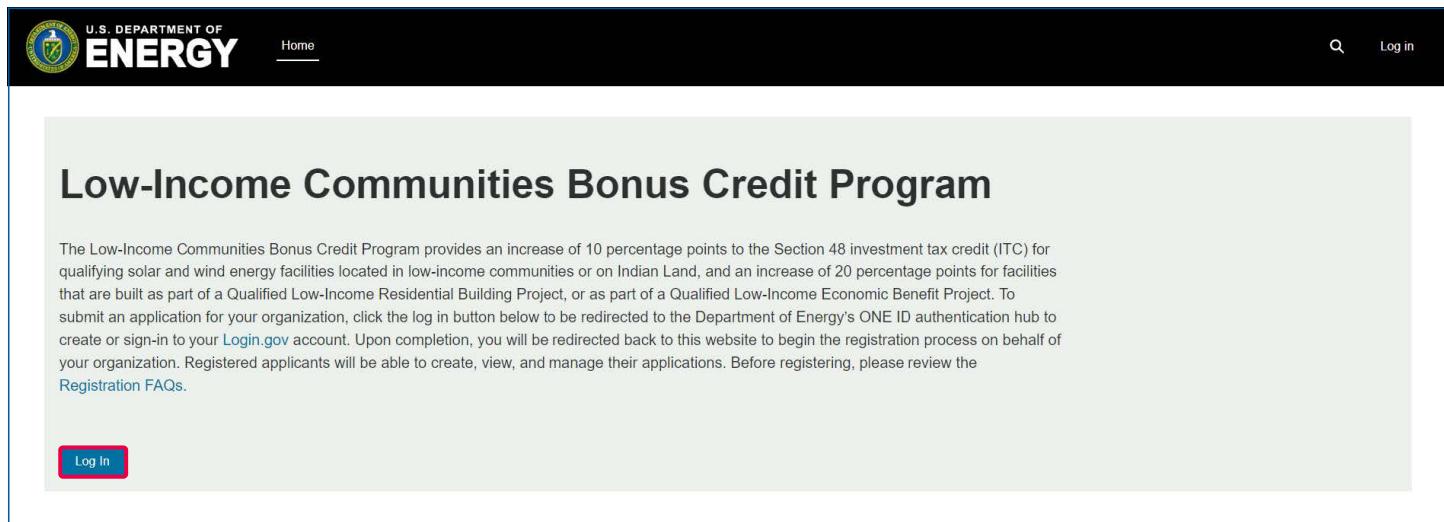
Create Your Account

Login.gov Account

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

Create Your Account

Navigate to the [Applicant Portal](#) and select Log In to begin your account setup and registration.



The screenshot shows the homepage of the "Low-Income Communities Bonus Credit Program". At the top, there is a navigation bar with the U.S. Department of Energy logo, a "Home" link, a search icon, and a "Log in" link. Below the navigation bar, the main title "Low-Income Communities Bonus Credit Program" is displayed in large, bold, dark text. Underneath the title, a paragraph of text describes the program's purpose and how to apply. At the bottom of the page, there is a red rectangular button with the text "Log In" in white.

Select the **Login.gov** button to proceed.



The screenshot shows the "Low-Income Communities Bonus Credit Program Applicant Portal" login screen. It features a central title and two buttons below it: "Sign on with an existing account" and a larger "LOGIN.GOV" button, which is highlighted with a red border.

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

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

Login.gov Account

Create Your Account

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

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



DOE - OneID is using Login.gov to allow you to sign in to your account safely and securely.

[Sign in](#) [Create an account](#)

Sign in for existing users

Email address

Password

Show password

[Sign in](#)

Create your account

Enter your email address

Select your email language preference
Login.gov allows you to receive your email communication in English, Spanish or French.

English (default)

Español

Français

I read and accept the Login.gov [Rules of Use](#)

[Submit](#)

[Cancel](#)

[Security Practices and Privacy Act Statement](#)

[Privacy Act Statement](#)

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

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*.

 You have confirmed your email address

Create a strong password

Your password must be **12 characters** or longer. Don't use common phrases or repeated characters, like abc or 111.

Password

Confirm password

Show password

Continue

Password safety tips 

[Cancel account creation](#)

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

Authentication method setup

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.

-  **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.
-  **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.

Continue

Login.gov Account

Create Your Account

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



Continue to DOE - OnelD

We'll share your information with **DOE - OnelD** to connect your account.

Email address
test@testemail.com

⚠ Add a second authentication method. You will have to delete your account and start over if you lose your only authentication method.

Agree and continue

[Cancel](#)

Login.gov Account

Existing Login.gov Users

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*.

DOE - OneID is using Login.gov to allow you to sign in to your account safely and securely.

Sign in [Create an account](#)

Sign in for existing users

Email address

Password

Show password

Sign in

Enter your authentication app code

One-time code
Example: 123456

Remember this browser

Submit

Enter the code from your authenticator app. If you have several accounts set up in your app, enter the code corresponding to Login.gov.

Don't have your authenticator app?
[Choose another authentication method](#)

[Cancel](#)

Login.gov Account

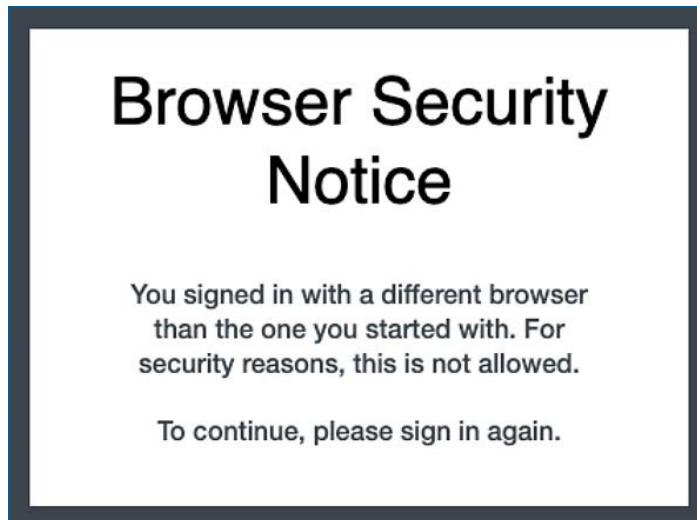
Login.gov Applicant Portal Redirect Error

Login.gov Applicant Portal Redirect Error

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

To resolve this error, close all browsers, return to eco.energy.gov/ejbonus/s/, and select *Log In*. Once you have reached the Login.gov sign in page, select *Sign in for existing users* and enter your email and password using the credentials you just created.

If you continue to encounter this error, contact the LICBonusSupport@hq.doe.gov for assistance.



Concurrent Sessions

Concurrent Sessions Error Message

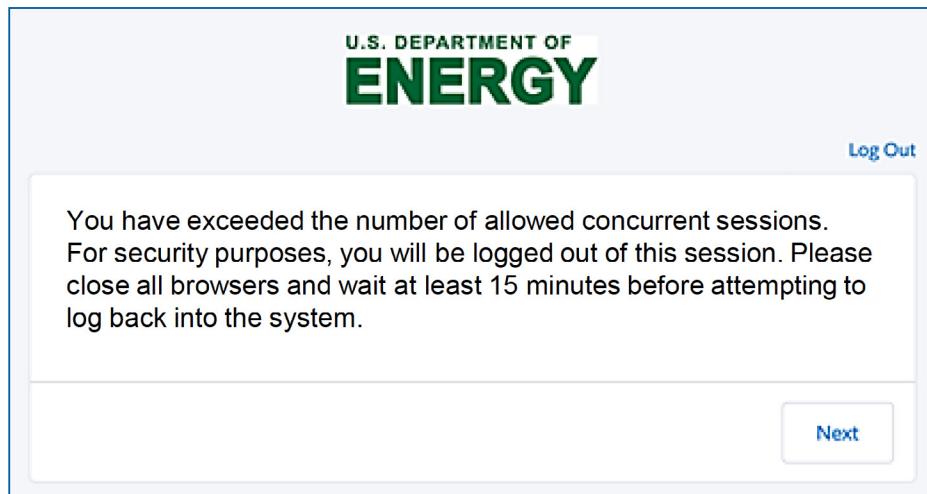
Concurrent Sessions

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

Register as a Applicant Portal User

Registration Process Overview

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

Register as a Applicant Portal User

After creating a Login.gov account, or using an existing Login.gov account, you will be automatically redirected to the Applicant Portal to complete the registration process.

Review the Privacy Act and Paperwork Reduction Act statement, select the appropriate checkbox to agree to the Privacy Notice, and then select Next. You must agree to this Privacy Notice in order to register and submit an application. For additional information on these notices. For additional information, see [Privacy Notices and Security Information](#) section in this document.

The screenshot shows a registration form for the Department of Energy's Applicant Portal. At the top, there is a logo for the U.S. Department of Energy and a user identifier "jonathanbrown1@gmail.com Log Out". Below the logo, the title "Section 48e Tax Credit Program Privacy Act and Paperwork Reduction Act Notice" is displayed. The main content area contains a detailed explanation of the information being collected by the Department of Energy (DOE) on behalf of the Internal Revenue Service (IRS) for tax credit purposes under section 48e of the Internal Revenue Code. It specifies that authority for IRS and DOE to collect this information is provided by Code Sections 48e, 6001, 6103, 6109, 7801, and 7803. Applications and related information submitted through the DOE portal are return information owned by IRS. This information will be disclosed to DOE employees and contractors for purposes of review and recommendation to IRS regarding an application's compliance with technical criteria for eligibility for these tax credits. It also mentions potential disclosure 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. Other disclosures of return information are provided under Code Section 6103 and the routine uses published in two IRS Privacy Act System of Records Notices (SORNs): Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF), published at 80 Fed. Reg. 54082-54083 (Sept. 3, 2015) and Treasury/IRS 24.046, Customer Account Data Engine (CADE) Business Master File (BMF) published at 80 FR 54083-54084 (Sept. 8, 2015). Any additional records which are not maintained under the above IRS SORNs will be maintained under DOE SORN DOE-82, Grant and Contract Records for Research Projects, Science Education, and Related Activities, published at 74 Fed. Reg. 994 (January 9, 2009).

On the right side of the form, there is a callout box containing text about the voluntary nature of providing information for processing applications, the required OMB control number (1545-2308), and the retention period for tax matters. Another callout box provides information about the estimated time required to complete and submit an application (1 hour).

At the bottom of the form, there is a checkbox labeled "I agree" and a "Next" button. A copyright notice at the very bottom reads "© 2023 U.S. Department of Energy. All rights reserved."

Registration Process Overview

Register as a Applicant Portal User

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

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

You can update the Secondary Contact field after registration. If you are the primary contact and the secondary contact information changes, please update this field. If your organization does not have a secondary contact and there is no one who is eligible to be a secondary contact, or you choose not to list a secondary contact, complete this section by listing the primary contact information again.

Organization Contact Information

Salutation
--None--

* First Name i

* Last Name i

* Organization Ni

* Organization Email

Enter the email address the organization prefers for contact.

* Organization Phone

Enter the telephone number the organization prefers for contact.

Organization Website

* Secondary Contact First Name

* Secondary Contact Last Name

* Secondary Contact Email

Registration Process Overview

Register as a Applicant Portal User

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

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

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

A parent organization will have subsidiaries which are wholly or partially owned separate entities controlled by the parent. If applicable, enter your entity's *Parent Organization Taxpayer Identification Number (TIN)*.

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

The screenshot shows a form section titled "Organization Tax Information". A red border surrounds the entire section. Inside, there is a heading "Select EIN/TIN" with two radio buttons: one for "EIN" (selected) and one for "TIN". Below this is a field labeled "*EIN" with a help icon, containing a large empty input box. Further down are fields for "Parent TIN" and "Organization UEI Number", each with a help icon and a large empty input box.

Registration Process Overview

Register as a Applicant Portal User

As you continue the registration process, you will be prompted to enter your organization's address. You are required to provide your organization's full street address, identify your Organization Type via the drop-down menu selection, and identify if your organization is eligible for elective payment.

Once you have completed all required fields, select Save to complete your registration process and access the Applicant Portal.

Organization Address (Taxpayer Owner)

* Street Address i

Street Address 2

* City

* Country
 United States

* State, Province, Region
 -- none selected --

* Zip

Organization Type

* Organization Type
 -- none selected --

Eligible for elective payment? i

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

Portal Navigation

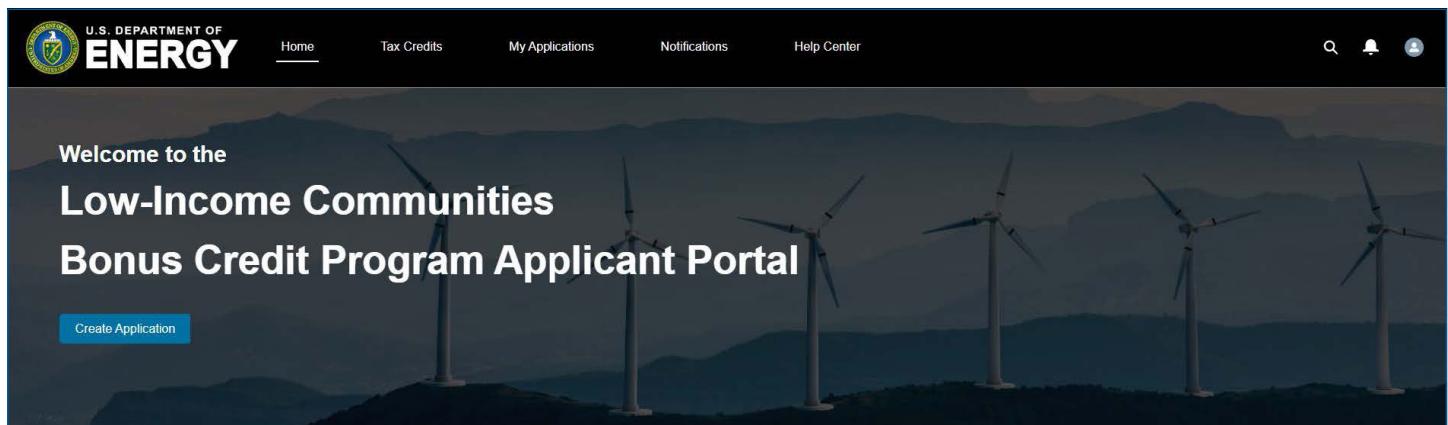
Portal Homepage Overview

Portal Navigation

Portal Homepage Overview

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

- Select *Home* to return to the Applicant Portal homepage.
- Select *Tax Credits* or the *Create Application* button to view descriptions of each category and application option and begin the application process.
- Select *My Applications* to view your previously submitted or in progress applications.
- Select *Notifications* to view any communications regarding your applications including submission confirmations, status changes, requests for additional information, capacity allocation awards, and more.
- Select *Help Center* to access additional help resources and to view the Support Desk contact information.



Review the *Credit Overview* section for information on the Low-Income Communities Bonus Credit Program. Applicant Portal or program announcements will be posted here.

Credit Overview

The Low-Income Communities Bonus Credit Program under Section 48(e) of the Internal Revenue Code provides an increase of 10 percentage points to the Section 48 investment tax credit (ITC) for qualifying solar and wind energy facilities located in low-income communities or on Indian Land, and an increase of 20 percentage points for facilities that are built as part of a Qualified Low-Income Residential Building Project, or as part of a Qualified Low-Income Economic Benefit Project. To create a new application, click on “Create Application” above and select the Category and Application Option applicable to your facility. To view and manage existing applications, including submitting an existing application for the tax credit approval after an allocation has been awarded, select “Organization Applications” on the navigation menu above.

Portal Navigation

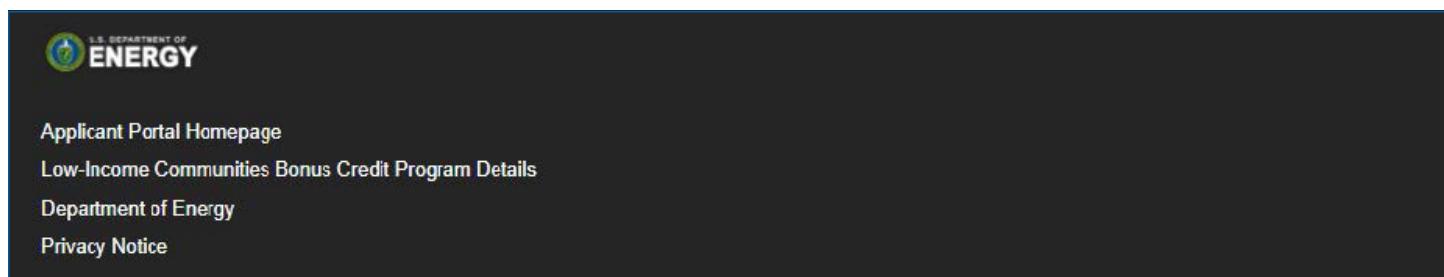
Portal Homepage Overview

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

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

Application Option	Starting Capacity (MW)	Allocated Capacity (MW)	Pending Capacity (MW)	Remaining Capacity (MW)
▼ Category 1				
Eligible Residential Behind-the-Meter (BTM)	200	14	0	186
Eligible Residential BTM – Additional Selection Criteria	200	3	4	193
Other Eligible LI Community Project	100	0	0	100
Other Eligible LI Community Project – Additional Selection Criteria	100	0	0	100
▼ Category 2				
Located on Indian Land	100	0	4	96
Located on Indian Land - Additional Selection Criteria	100	0	0	100
▼ Category 3				
Qualified Low-Income Residential Building Projects	100	5	0	96
Qualified Low-Income Residential Building Projects - Add'l Selection Criteria	125	0	0	125
▼ Category 4				
Qualified Low-Income Economic Benefit Projects	250	0	4	246
Qualified Low-Income Economic Benefit Projects - Add'l Selection Criteria	550	0	5	545

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



Facility Categories and Application Options

Facility Categories and Application Options Overview

Facility Categories and Application Options

Facility Categories and Application Options Overview

Select *Tax Credits* on the navigation bar to view descriptions of each category as outlined in the [Treasury Regulations](#):

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

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

Once you have reviewed all descriptions and have identified the applicable category and application option for your energy facility, select the application option hyperlink to begin your application. For additional information on how to submit an application see [Application for Allocation \(Step 1\)](#) of this guide.

The screenshot shows the 'Low-Income Communities Bonus Credit Program' page. At the top, there's a navigation bar with links for Home, Tax Credits, My Applications, Notifications, and Help Center. Below the navigation is a search bar and user icons. The main content area has a title 'Low-Income Communities Bonus Credit Program' and a sub-instruction 'Please review Categories 1 through 4 and select from the application options available.' A horizontal line separates this from the 'Category 1: Located in a Low-Income Community' section. This section contains a detailed description of Category 1 and a table with five rows of application options. Each row includes a link to a detailed description. A 'View All' link is at the bottom of the table, and a note about BTM definitions is at the very bottom.

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 solar and wind 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 solar and wind 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 solar and wind 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 solar and wind facilities that serve nonresidential customers and/or front-of-the-meter facilities that do not meet the requirements for Categories 3 or 4.

Footnote: A qualified wind and solar facility is BTM if: (1) it is connected within 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 distributor 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.

My Applications

View In Progress or Previously Submitted Organization Applications

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' section of the DOE website. At the top, there's a navigation bar with links for Home, Tax Credits, My Applications (which is underlined to indicate it's the active page), Notifications, and Help Center. On the far right of the bar are icons for search, notifications, and user profile.

My Applications

View and manage existing applications.

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

All Applications		Transfer Request Status						
All Applications		Transfer Request Status						
All Applications		Transfer Request Status						
1	006383004	UAT Test - 535	Category 1	Application for Allocation	In progress	3/18/2024	Pooja Patel	
2	006374928	UAT Test - 534	Category 1	Application for Allocation	Allocation Approved	3/18/2024	Pooja Patel	
3	006374927	UAT Test - 532	Category 1	Application for Allocation	Allocation Approved	3/18/2024	Pooja Patel	
4	006374925	UAT Test - 533	Category 1	Application for Allocation	Allocation Approved	3/18/2024	Pooja Patel	

Notifications

View All Notifications Related To Your Applications

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.

The screenshot shows the U.S. Department of Energy Applicant Portal. At the top, there is a navigation bar with links for Home, Tax Credits, My Applications, Notifications (which is underlined), and Help Center. There are also icons for search, notifications, and user profile. Below the navigation bar, the title "Notifications" is displayed. A sub-instruction "View and manage notifications, including requests for additional information from our review team and other official communications." follows. Underneath, there is a section titled "All Tasks" with a dropdown arrow and a refresh icon. A message indicates "21 items • Sorted by Subject • Filtered by All tasks - Closed, Recurring Parent, Due Date • Updated a few seconds ago". To the right is a search bar with placeholder text "Q, Search this list..." and filter options. A table below lists 21 notifications, each with columns for Subject, Name, Related To, Status, and Create Date. The table rows are numbered 1 through 6, and the subjects listed include various transfer request numbers and their statuses (e.g., Open, Under Review, Approved).

Subject ↑	Name	Related To	Status	Create Date
1 Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000000927 - Transfer Request Submitted	Pooja Patel	TR-000000927	Open	4/15/2024, 9:52 AM
2 Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000001220 - Request is Under Review	Pooja Patel	TR-000001220	Open	4/19/2024, 1:12 PM
3 Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000001220 - Transfer Request Approved	Pooja Patel	TR-000001220	Open	4/19/2024, 1:21 PM
4 Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000001220 - Transfer Request Submitted	Pooja Patel	TR-000001220	Open	4/19/2024, 1:09 PM
5 Re: Low-Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000200958 - Request is Under Review	Pooja Patel	TR-000200958	Open	4/15/2024, 10:10 AM
6 Re: Low Income Communities Bonus Credit Program Allocation Transfer Request Number TR-000200958 - Transfer Request Approved	Pooja Patel	TR-000200958	Open	4/15/2024, 10:11 AM

Help Center

View Help Resources including FAQs and Other Information

Help Center

View Help Resources including FAQs and Other Information

Select *Help Center* on the navigation bar to view additional help resources including FAQs, this Applicant User Guide, and other helpful information.

You will be able to access help pages including information on allocation transfer and submitting or editing an application. Please see the [Successor-in-Interest Allocation Transfer Request Guide](#), which provides the procedures for taxpayers to initiate and complete an Allocation Transfer Request in the Applicant Portal.

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

The screenshot shows the 'Help Center' section of the U.S. Department of Energy website. At the top, there is a navigation bar with links for Home, Tax Credits, My Applications, Notifications, and Help Center (which is highlighted with a red box). Below the navigation bar, the title 'Help Center' is displayed in a large white font on a black background. A sub-header below it reads 'View help resources including FAQs, applicant user guides, and other information.' Three blue rectangular cards are listed below, each containing a title, a brief description, and a timestamp. The first card is titled 'How to submit a Place in Service application?' with 6 views on Jan 4, 2024. The second card is titled 'How to submit an Application for Allocation?' with 9 views on Jan 3, 2024. The third card is titled 'Initiate an Allocation Transfer Request' with 69 views on Mar 21, 2024.

Category	Title	Views	Date
Place in Service	How to submit a Place in Service application?	6	Jan 4, 2024
Allocation	How to submit an Application for Allocation?	9	Jan 3, 2024
Allocation Transfer	Initiate an Allocation Transfer Request	69	Mar 21, 2024

Application for Allocation (Step 1)

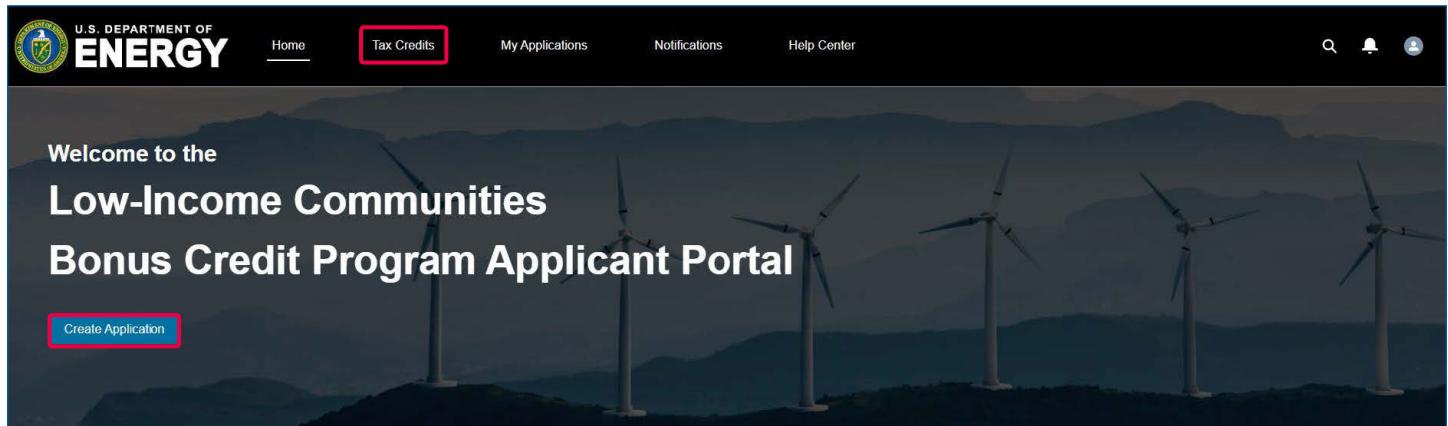
Submit a New Application for Allocation

Application for Allocation (Step 1)

Submit a New Application for Allocation

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

Once you have successfully completed the registration process using Login.gov, log into the Applicant Portal and select *Tax Credits* or *Create Application* to begin your application.



On the *Tax Credits* page, review all four (4) categories and application options to determine which category and option best fits your solar or wind energy facility. For more details on application categories and sub-reservations reference the [Treasury Regulations](#) and [Revenue Procedure 2024-19](#).

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

Category	Application Option	Description
Category 1	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 solar and wind BTM facilities that do not meet the requirements for Category 3.
Category 1	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 solar and wind BTM facilities that do not meet the requirements for Category 3.
Category 1	Other Eligible LI Community Project	Category 1 facilities that are not "Eligible Residential BTM". This may include BTM solar and wind facilities that serve nonresidential customers and/or front-of-the-meter facilities that do not meet the requirements for Categories 3 or 4.
Category 1	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 solar and wind facilities that serve nonresidential customers and/or front-of-the-meter facilities that do not meet the requirements for Categories 3 or 4.

Application for Allocation (Step 1)

Submit a New Application for Allocation

Review the application option details you have selected. If you need to select a different category or application option, use your browser's back button.

Once you have confirmed the category and application option, select Apply to begin the application process.

The screenshot shows the 'Credit Program' section of the DOE website. At the top, there is a navigation bar with links for Home, Tax Credits, My Applications, Notifications, and Help Center. On the right side of the header are icons for search, notifications, and user profile.

The main content area displays the following information:

- Credit Program**: Eligible Residential Behind-the-Meter (BTM)
- Status**: In progress
- Start Date**
- End Date**
- Application Option**: Eligible Residential Behind-the-Meter (BTM)
- Category Type**: Category 1
- 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** (button)

Application for Allocation (Step 1)

Submit a New Application for Allocation

After selecting *Apply*, you will be prompted to complete relevant *Application Details* and *Application Documentation*. Complete all required *Facility Identification Details*. Hover over the (i) icon for relevant help text. *Project Name* is an optional field that you may use to easily search for a specific project on the *My Applications* page.

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

If you obtain a physical street address following the submission of your Application for Allocation, contact LICBonusSupport@hq.doe.gov for assistance in updating your Facility Identification Details.

The screenshot shows the 'U.S. DEPARTMENT OF ENERGY' website. The top navigation bar includes links for Home, Tax Credits, My Applications, Notifications, and Help Center. A search icon and user profile icon are also present. The main content area has a blue header bar with 'CUI//SP-TAX' and 'OMB Control Number: 1545-2308'. On the left, a sidebar titled 'Steps' shows 'Application Details' is selected. The main form area is titled 'Application Details' and contains a 'Facility Identification Details' section. This section includes fields for Project Name (with a help icon), Facility Street Address (containing 'Solar Energy Facility 1234'), Street Address 2, City ('Test City'), Country ('United States'), State/Province/Region ('Colorado'), Zip Code ('80401'), and Urbanization (Puerto Rico only). The entire 'Facility Identification Details' section is highlighted with a red border.

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.

The screenshot shows the 'GPS Coordinates of the Facility' section. It contains two input fields: one for 'Latitude' (value: 39.74088) and one for 'Longitude' (value: -105.16845). Both fields have a red border around them.

Application for Allocation (Step 1)

Submit a New Application for Allocation

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

Solar Energy Facility: Generates electricity solely from a solar energy property with a maximum net output of less than 5,000 kW AC. Solar energy property is defined in 26 USC Sec. 48(a)(3)(A)(i).

Wind Energy Facility: Generates electricity solely from a wind facility for which an election to treat the facility as energy property was made under section 48(a)(5), or small wind energy property with a maximum net output of less than 5,000 kW AC. Wind energy property is defined in 26 USC Sec. 45(d)(1) or 26 USC Sec. 48(a)(3)(A)(vi).

Identify if the facility is installed in connection with energy storage.

Facility Technology Details	
* Technology Type	<input checked="" type="radio"/> Solar Energy Facility <input type="radio"/> Wind Energy Facility
<input checked="" type="checkbox"/> The qualifying technology is installed in connection with energy storage. i	

Complete the *Facility Size* section.

If you select Solar Energy Facility, you are required to provide **both** Qualified Facility Nameplate Capacity (kW AC) and Qualified Facility Nameplate Capacity (kW DC). If you select Wind Energy Facility, you are required to provide **only** Qualified Facility Nameplate Capacity (kW AC).

If you identify that energy storage is installed in connection with your qualified solar or wind facility, you are required to provide **both** Energy Storage Nameplate Power Rating (kW) and Energy Storage Nameplate Energy Capacity (kWh).

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

Facility Size	
* Qualified Facility Nameplate Capacity (kW AC)	i 20.001
* Qualified Facility Nameplate Capacity (kW DC)	i 25.001
* Energy Storage Nameplate Power Rating (kW)	i 25.001
* Energy Storage Nameplate Energy Capacity (kWh)	i 50.001

Application for Allocation (Step 1)

Submit a New Application for Allocation

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

Customer/Off-taker Type has conditional response options determined by the category and application option selected. For details on category and application option requirements, reference the [Treasury Regulations](#) and [Revenue Procedure 2024-19](#). Depending on category and application option selected, you may be able to select from: Single Family Residential, Multifamily Residential, Nonresidential, Customers/Off-takers of a community solar/wind facility, and Other.

Under *Ownership Model* you will select either:

- *The applicant is the owner of the energy facility and will not have contracts or subscriptions with separate customers/offtakers* (For example, a building owner as the applicant, installing and owning a solar project directly instead of entering into a third party PPA or solar lease); **or**
- *The applicant is the owner of the energy facility and will have contracts or subscriptions with separate customers/offtakers* (Examples would include applicants entering into contractual relationships with customers/offtakers using PPAs and leases, and community solar/wind projects where the applicant has a contractual relationship with subscribers).

Point of Interconnection has conditional response options determined by the category and application option selected. Depending on category and application option selected, you may be able to select from: *Behind the Meter*, *Front of the Meter*, or *Off-Grid*. For definitions of *Behind the Meter*, *Front of the Meter* and *Off-Grid*, reference the [Treasury Regulations](#) and [Revenue Procedure 2024-19](#).

Facility Usage	
* Customer/Off-taker Type ⓘ	
<input type="radio"/>	Single Family Residential
<input type="radio"/>	Multifamily Residential
* Ownership Model	
<input type="radio"/>	The applicant is the owner of the energy facility and will not have contracts or subscriptions with separate customers/offtakers
<input type="radio"/>	The applicant is the owner of the energy facility and will have contracts or subscriptions with separate customers/offtakers
* Point of Interconnection ⓘ	
<input type="radio"/>	Behind the meter
<input type="radio"/>	Off-grid

Application for Allocation (Step 1)

Submit a New Application for Allocation

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

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

* Additional Selection Criteria ⓘ

- Facility is owned by a Tribal Enterprise
- Facility is owned by an Alaska Native Corporation
- 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

Next

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

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

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

If there are other supporting documents you would like to provide our review team, please use the *Upload Ad Hoc Documentation* option.

Once you have uploaded all required documents, select Next to proceed. Select Previous to return to the *Application Details* page.

Application for Allocation (Step 1)

Submit a New Application for Allocation

CUI//SP-TAX

OMB Control Number: 1545-2308

Application Documentation

Upload the following Signed Documentation:

- One of the following documents, in their entirety, inclusive of any amendments, appendices, consumer disclosures, and schedules thereto, executed by each party on or before the date of application submission:
 - If the applicant will not execute a lease or a power purchase agreement (PPA) with respect to the facility, an executed contract for the installation of the facility owned by the applicant (for example, an engineering, procurement and construction contract). For purposes of meeting this requirement, if the applicant will self-install the facility, the applicant must submit a contract to purchase the solar generation or wind generation equipment;
 - If the applicant will execute a lease with respect to the facility, an executed contract to lease the facility between the applicant (as the lessor) and the lessee; or
 - If the applicant will execute a PPA with respect to the facility, an executed power purchase agreement for the generation by the facility between the applicant and the off-taker of the electricity generated

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.

Or drop files

Upload Ad Hoc Documentation:

Or drop files

Previous

Next

Steps

- Application Details
- Application Documentation

Application for Allocation (Step 1)

Submit a New Application for Allocation

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

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

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

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

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

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

The screenshot shows the U.S. Department of Energy application portal. At the top, there is a navigation bar with links for Home, Tax Credits, My Applications, Notifications, Help Center, and a user profile. Below the navigation bar, a blue header bar displays the text "CUI//SP-TAX" on the left and "OMB Control Number: 1545-2308" on the right. The main content area is titled "Instructions for Applying". It contains three paragraphs of text: "Take a moment to review your application.", "Click Edit to enter or update your application information. Click Add Files to include any supporting documentation, if necessary.", and "When you're finished, click Submit Application. You won't be able to edit your application once it's submitted." Below this text, there is a summary box with a red border containing the following information:

Credit Application 006590341	Category Type Category 1	Application Option Eligible Residential Behind-the-Meter (BTM)	Allocation Status In progress	Application Stage Application for Allocation	Program Year 2024
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Below the summary box, there is a navigation bar with status icons: In progr... (blue), Submitted, Under R..., Suspended, Allocatio..., Allocatio..., Awarded, Not Awar..., Closed, Rejected. To the right of the navigation bar are two small arrows. The "Application for Allocation" tab is highlighted with a red border. The page also includes sections for Organization Details, Placed in Service, Requirements, Notifications & Tasks, Withdraw Application, Forfeit Allocation, and Attachments. The "Organization Details" section is expanded, showing fields for Program Year (2024), Control Number (006590341), Application Option (Eligible Residential Behind-the-Meter (BTM)), Allocation Status (In progress), Application Date, and Reason for Rejection. A pencil icon is located next to the Allocation Status field.

Application for Allocation (Step 1)

Submit a New Application for Allocation

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

Customer/Ofttaker Type (1) Single Family Residential	Customer/Ofttaker Type Other Explanation (1)				
Ownership Model (All Categories) Applicant is both the owner of the Site/Building and the energy facility	Point of Interconnection (1) Behind the meter				
Additional Selection Criteria (1)					
Application Attachments Add supporting documentation to your application.					
<table border="1"><tr><td> Files (1)</td><td>Add Files</td></tr><tr><td>Test Document 48e Aug 14, 2023 • 12KB • docx</td><td>View All</td></tr></table>		 Files (1)	Add Files	Test Document 48e Aug 14, 2023 • 12KB • docx	View All
 Files (1)	Add Files				
Test Document 48e Aug 14, 2023 • 12KB • docx	View All				
Submit Application					

Application for Allocation (Step 1)

Submit a New Application for Allocation

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

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. 196 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.

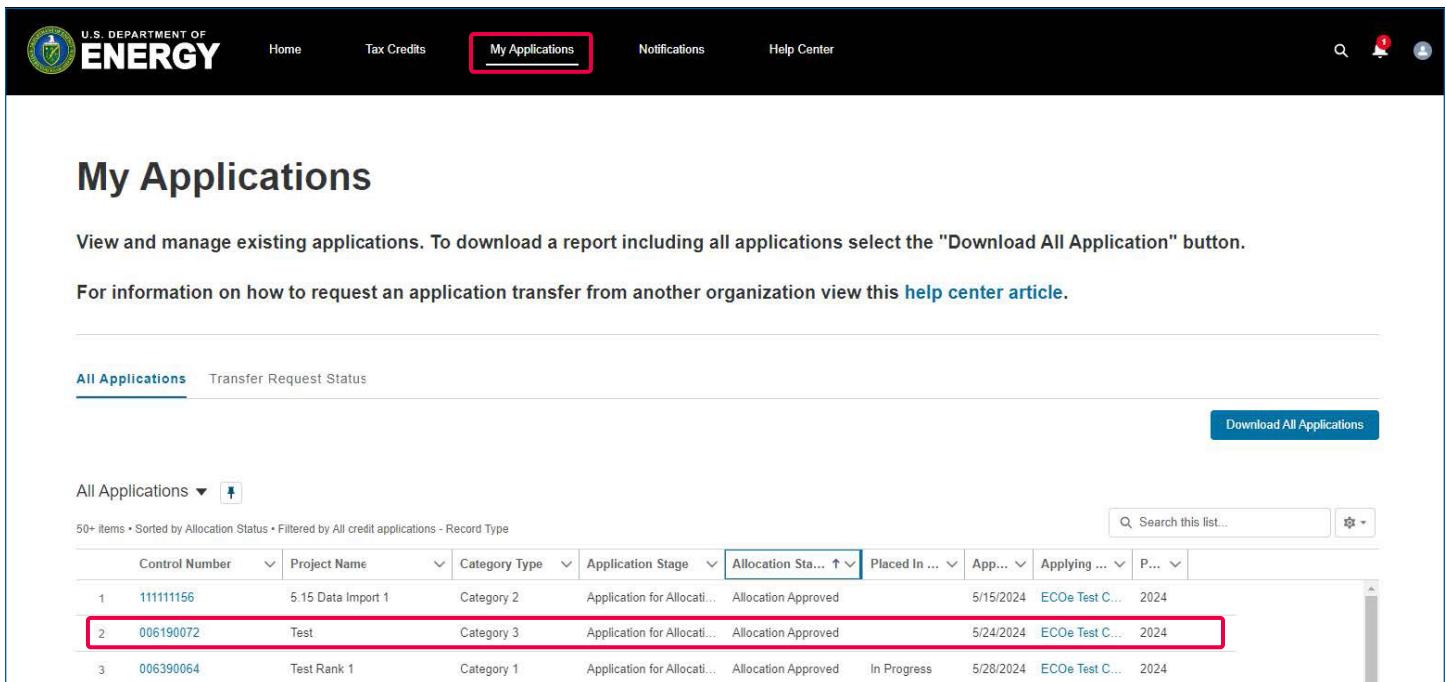
Next

Application for Allocation (Step 1)

Withdraw an Application for Allocation

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.

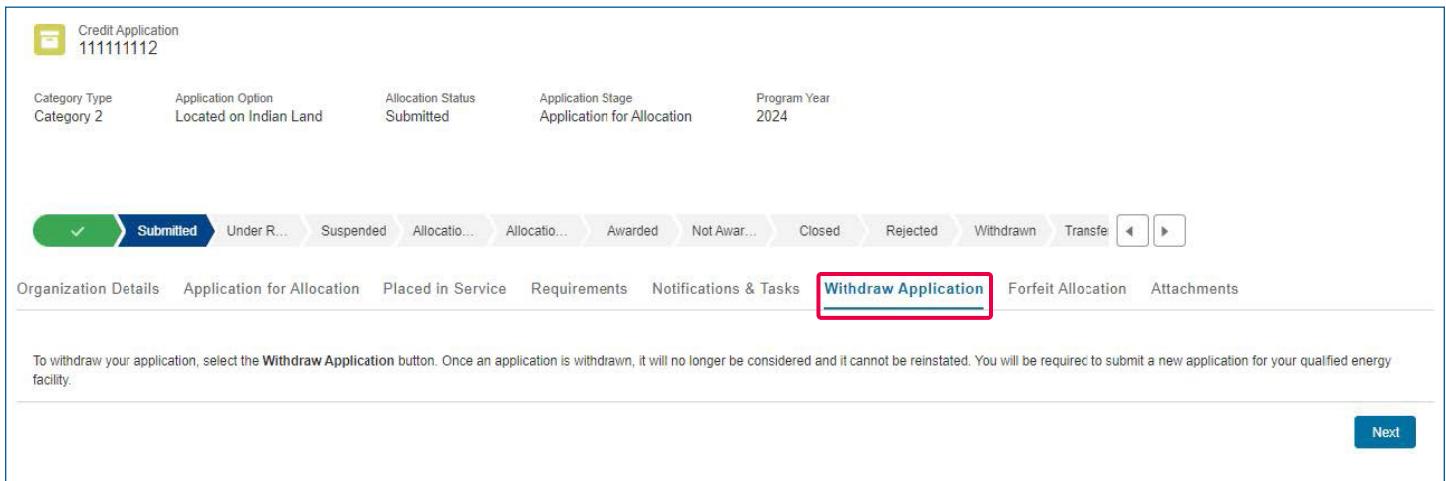


The screenshot shows the 'My Applications' page. At the top, there's a navigation bar with links for Home, Tax Credits, My Applications (which is underlined), Notifications, Help Center, and user profile icons. Below the navigation bar, the title 'My Applications' is displayed. A sub-instruction says: 'View and manage existing applications. To download a report including all applications select the "Download All Application" button.' Another sub-instruction provides a link to a help center article for application transfer requests. The main content area has tabs for 'All Applications' (which is selected) and 'Transfer Request Status'. A large 'Download All Applications' button is located at the top right of this section. Below these tabs is a search bar and a filter dropdown. The main table lists three applications:

Control Number	Project Name	Category Type	Application Stage	Allocation Sta...	Placed In ...	App... v	Applying ... v	P... v
1 11111156	5.15 Data Import 1	Category 2	Application for Allocati...	Allocation Approved	5/15/2024	ECOe Test C...	2024	
2 006190072	Test	Category 3	Application for Allocati...	Allocation Approved	5/24/2024	ECOe Test C...	2024	
3 006390064	Test Rank 1	Category 1	Application for Allocati...	Allocation Approved	In Progress	5/28/2024	ECOe Test C...	2024

If you want to withdraw your application for any reason, select the Control Number of the application to access the application details page. Select the *Withdraw Application* tab, and then select *Next* and follow the prompts to confirm your withdrawal. Once an application is withdrawn, it will no longer be considered and you will be required to submit a new application for your qualified energy facility, if necessary. You can view all previously withdrawn applications on the *My Applications* page.

Applications may only be withdrawn when the allocation status is “In Progress,” “Under Review,” or “Submitted.” Applications in all other statuses **cannot** be withdrawn.



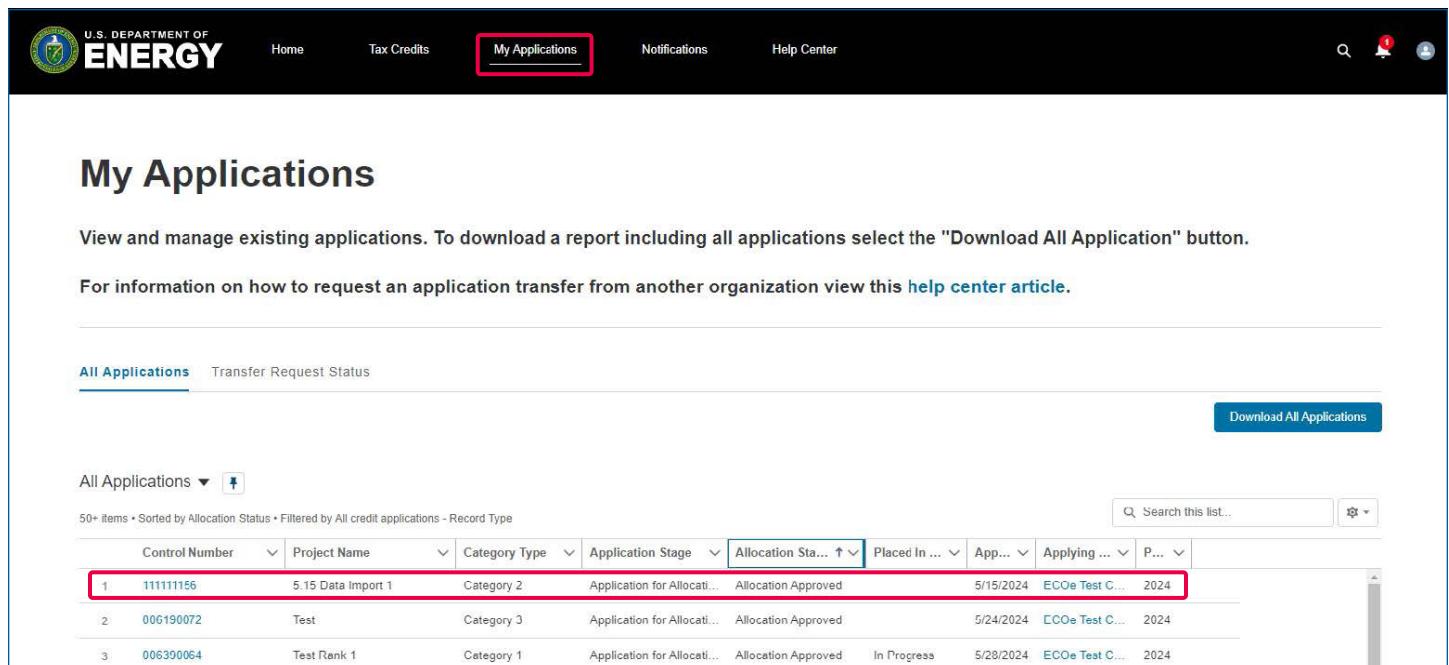
The screenshot shows the application details page for Control Number 11111112. At the top left is a document icon and the text 'Credit Application 11111112'. Below this are sections for 'Category Type' (Category 2), 'Application Option' (Located on Indian Land), 'Allocation Status' (Submitted), 'Application Stage' (Application for Allocation), and 'Program Year' (2024). A horizontal navigation bar below these fields includes buttons for 'Submitted' (highlighted in blue), 'Under R...', 'Suspended', 'Allocatio...', 'Allocatio...', 'Awarded', 'Not Awar...', 'Closed', 'Rejected', 'Withdrawn', and 'Transfe...' (with arrows). Below this is another horizontal bar with links: 'Organization Details', 'Application for Allocation', 'Placed in Service', 'Requirements', 'Notifications & Tasks', 'Withdraw Application' (highlighted with a red box), 'Forfeit Allocation', and 'Attachments'. A note at the bottom of this bar states: 'To withdraw your application, select the Withdraw Application button. Once an application is withdrawn, it will no longer be considered and it cannot be reinstated. You will be required to submit a new application for your qualified energy facility.' At the very bottom right is a 'Next' button.

Application for Allocation (Step 1)

Forfeit an Allocation

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.

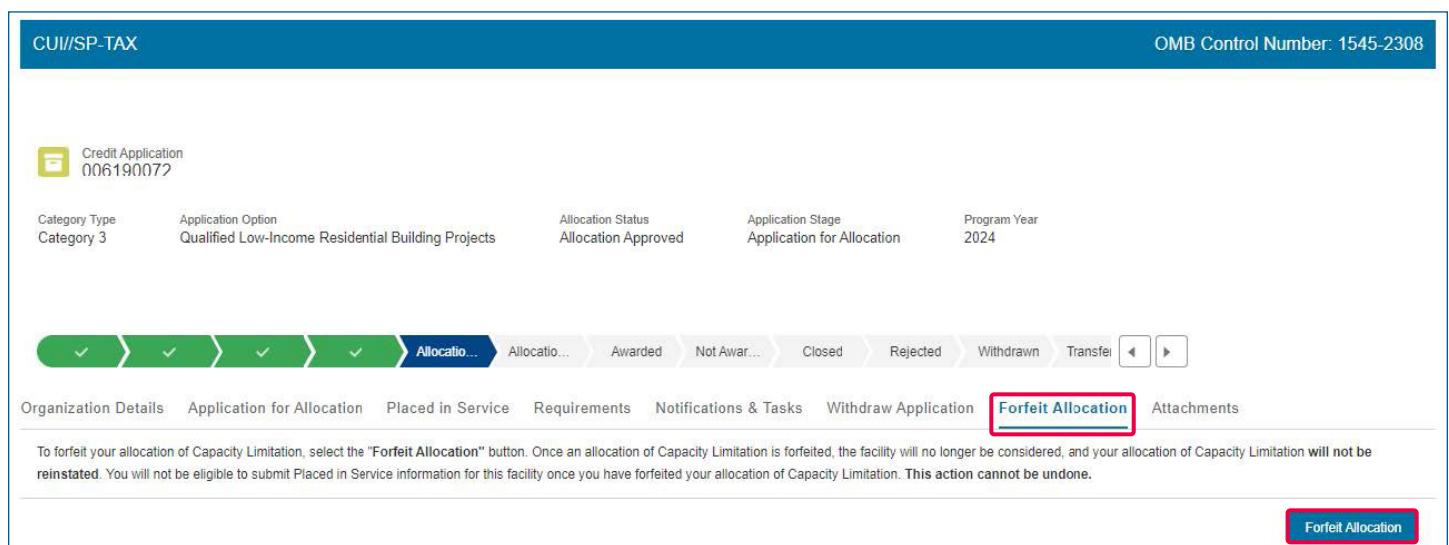


The screenshot shows the 'My Applications' section of the DOE website. At the top, there's a navigation bar with links for Home, Tax Credits, My Applications (which is highlighted with a pink border), Notifications, Help Center, and user icons. Below the navigation is a search bar and a 'Download All Applications' button. The main content area is titled 'My Applications' and contains instructions: 'View and manage existing applications. To download a report including all applications select the "Download All Application" button.' and 'For information on how to request an application transfer from another organization view this [help center article](#)'. There are two tabs at the top of the list: 'All Applications' (selected) and 'Transfer Request Status'. The list table has columns for Control Number, Project Name, Category Type, Application Stage, Allocation Status, Placed In Service Date, App ID, Applying Status, and Program Year. Three rows are shown:

Control Number	Project Name	Category Type	Application Stage	Allocation Status	Placed In Service	App ID	Applying Status	Program Year
1 11111156	5.15 Data Import 1	Category 2	Application for Allocation	Allocation Approved	5/15/2024	ECOe Test C...	2024	
2 006190072	Test	Category 3	Application for Allocation	Allocation Approved	5/24/2024	ECOe Test C...	2024	
3 006390064	Test Rank 1	Category 1	Application for Allocation	Allocation Approved	In Progress	5/28/2024	ECOe Test C...	2024

Navigate to the *Forfeit Allocation* tab and select the *Forfeit Allocation* button and follow the prompts. Once an allocation is forfeited, you will not be able to complete the placed in service submission or later attempt to claim the increase to the investment credit under section 48. **This action cannot be undone.** You will be able to view previously forfeited allocations on the *My Applications* page.

Only applications with a status of “Allocation Approved” and that have not yet submitted the facility’s placed in service information for review can forfeit an allocation of Capacity Limitation. If you have already completed the Placed in Service submission, you cannot forfeit your allocation through the Applicant Portal.



The screenshot shows the 'Forfeit Allocation' tab selected on the 'Application for Allocation' page. At the top, there are links for Organization Details, Application for Allocation, Placed in Service, Requirements, Notifications & Tasks, Withdraw Application, Forfeit Allocation (highlighted with a red border), and Attachments. Below these are sections for Credit Application details (Control Number: 006190072, Category Type: Category 3, Application Option: Qualified Low-Income Residential Building Projects, Allocation Status: Allocation Approved, Application Stage: Application for Allocation, Program Year: 2024) and a navigation bar with arrows for navigating between tabs. A note at the bottom states: '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.' At the very bottom right is a large red button labeled 'Forfeit Allocation'.

Placed in Service Submission (Step 2)

Submit Placed in Service Information

Placed in Service Submission (Step 2)

Submit Placed in Service Information

When your Application for Allocation has been reviewed by DOE and a capacity allocation has been approved by the IRS, your application status will update to *Allocation Approved*. You will receive a portal notification and an official IRS letter that your Application for Allocation has been approved.

Once you have an approved allocation and your energy facility has been placed in service, you can begin the second step, *Placed in Service*.

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

U.S. DEPARTMENT OF ENERGY

Home Tax Credits **My Applications** Notifications Help Center

Search icon Bell icon User icon

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 ▾ Sort by Allocation Status Filtered by All credit applications - Record Type

50+ Items • Sort 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... ↓
1 11111156	5.15 Data Import 1	Category 2	Application for Allocati...	Allocation Approved	5/15/2024	ECOe Test C...	2024	
2 006190072	Test	Category 3	Application for Allocati...	Allocation Approved	5/24/2024	ECOe Test C...	2024	

Placed in Service Submission (Step 2)

Submit Placed in Service Information

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

Credit Application 000004039	Category Type Category 2	Application Option Located on Indian Land - Additional Selection Criteria	Status Allocation Approved	Application Stage Application for Allocation
Placed in Service				
Allocation ... Allocation ... Awarded Not Award... Closed Rejected Withdrawn				
Organization Details Application for Allocation Placed in Service Requirements Notifications & Tasks Withdraw Application Attachments				
Control Number 000004039	Application Option Located on Indian Land - Additional Selection Criteria	Status Allocation Approved	Application Date 9/18/2023	

If there have been changes to the qualified facility nameplate capacity or changes to the energy storage nameplate capacity (for storage built in connection with the facility), select Yes and enter your updated energy facility details. If there have been no changes to capacity, select No to provide required documentation.

Only certain non-material changes are allowed at the placed in service stage. For additional information on allowable non-material changes, reference the [Treasury Regulations](#) and [Revenue Procedure 2024-19](#).

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

U.S. DEPARTMENT OF ENERGY Home Tax Credits My Applications Notifications Help Center OMB Control Number: 1545-2308

CUI//SP-TAX

Placed in Service

Have there been any changes to the kW or kWh capacity of Qualified Facility Nameplate Capacity or the Energy Storage Nameplate Energy 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 EJBonusSupport@hq.doe.gov before submitting your application.

Yes
 No

Steps

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

Next

Placed in Service Submission (Step 2)

Submit Placed in Service Information

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

If you select Solar Energy Facility you are required to provide **both** *Qualified Facility Nameplate Capacity (kW AC)* and *Qualified Facility Nameplate Capacity (kW DC)*.

If you select *Wind Energy Facility* you are required to provide **only** *Qualified Facility Nameplate Capacity (kW AC)*.

If you identify that energy storage has been installed in connection with your energy facility you are required to provide **both** *Energy Storage Nameplate Power Rating (kW)* and *Energy Storage Nameplate Energy Capacity (kWh)*.

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

A screenshot of the U.S. Department of Energy CUI/SP-TAX application. At the top, there's a navigation bar with links for Home, Tax Credits, My Applications, Notifications, and Help Center. On the far right are search, notification, and user icons. Below the navigation is a blue header bar with the text 'CUI/SP-TAX' on the left and 'OMB Control Number: 1545-2308' on the right. The main content area is titled 'Technology Capacity Changes'. It contains two main sections: 'Facility Technology Details' and 'Facility Size'. The 'Facility Technology Details' section has a red border and contains a radio button for 'Solar Energy Facility'. The 'Facility Size' section also has a red border and contains four input fields: 'Qualified Facility Nameplate Capacity (kW AC)' (40.001), 'Qualified Facility Nameplate Capacity (kW DC)' (50.001), 'Energy Storage Nameplate Power Rating (kW)' (50.001), and 'Energy Storage Nameplate Energy Capacity (kWh)' (100.01). A checkbox labeled 'The qualifying technology is installed in connection with energy storage.' is checked. At the bottom right of the form are 'Previous' and 'Next' buttons. To the right of the form is a 'Steps' sidebar with three items: 'Placed in Service' (checkmark), 'Technology Capacity Changes' (blue circle), and 'Placed in Service Documentation' (grey circle).

Placed in Service Submission (Step 2)

Submit Placed in Service Information

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

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

Some facility categories have unique documentation requirements. For more information on required *Placed in Service* documentation, reference the [Treasury Regulations](#) and [Revenue Procedure 2024-19](#).

If there are other supporting documents you would like to provide our review team, please use the *Upload Ad Hoc Documentation* option.

Once you have uploaded all required documents, select *Next* to proceed. Select *Previous* to return to the *Technology Capacity Changes* page.

The screenshot shows the 'Placed in Service Documentation' section of the application. It includes fields for entering the 'Placed in Service Date' (04-24-2024) and sections for uploading documentation related to project location, as-built nameplate capacity, and ad-hoc documentation. A sidebar on the right lists the submission steps: 'Placed in Service' (green dot), 'Technology Capacity Changes' (green dot), and 'Placed in Service Documentation' (blue dot). The 'Placed in Service Documentation' step is highlighted with a red border. Navigation buttons 'Previous' and 'Next' are at the bottom right.

Placed in Service Submission (Step 2)

Submit Placed in Service Information

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

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

Select the Placed in Service tab to review your submission details. Select the pencil icon (>Edit) 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.

The screenshot shows the 'Placed in Service Submission (Step 2)' page. At the top, there is a header with the title and a sub-header 'Submit Placed in Service Information'. Below the header, a note instructs users to review information for accuracy before submission, mentioning Control Number, Category, Application Option, and Application Status. It also describes the chevron status indicator and the 'Placed in Service' tab for reviewing submission details.

The main content area features a 'Placed in Service' card with the following details:

- Credit Application: 006167466
- Category: Category 1
- Application Option: Eligible Residential Behind-the-Meter (BTM)
- Placed in Service Status: In Progress
- Program Year: 2024

Below the card, a status chevron shows 'In Prog...' followed by arrows pointing right, indicating the submission's progress through the review process. To the right of the chevron are navigation icons for back and forward.

The page includes a navigation bar with tabs: 'Placed in Service Details' (selected), 'Requirements', 'Notifications & Tasks', and 'Forfeit Allocation'. The 'Placed in Service Details' tab is currently active, displaying the following information:

- Placed in Service Name: REQ-006167466
- PIS Submitted Date: 5/30/2024
- Owner: NREL Admin
- Technology Type: Solar Energy Facility
- Facility Nameplate Capacity (kW DC): 8.000
- Facility Nameplate Capacity (kWAC): 5.000
- Status: In Progress
- Storage Nameplate Power Rating (kW):
- Storage Nameplate Energy Capacity (kWh):

Below these details, there are fields for Placed in Service Date (MM/DD/YY) set to 4/23/2024 and Program Year set to 2024. A file upload section allows users to upload files or drop them directly, with one file named 'Test Document File' listed.

Placed in Service Submission (Step 2)

Submit Placed in Service Information

Once you have reviewed and confirmed all details, review all *Attestations* (note: all attestation checkboxes must be checked to proceed). Select *Submit* to continue. For more information on required attestations for *Placed in Service*, reference the [Revenue Procedure 2024-19](#).

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 § 1.46(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

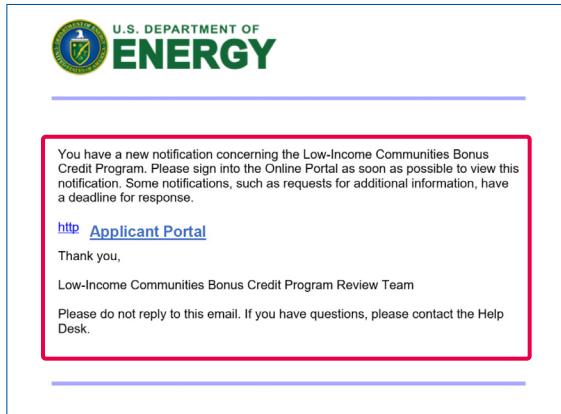
Respond to a Request for Additional Information

Requests for Additional Information

Respond to a Request for Additional Information

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

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



Once you have logged into the Applicant Portal, select *Notifications* and locate the notification from our team by using the *Search this list...* feature to search the control number noted in the email you received.

Select the *Subject* to review your notification.

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

Requests for Additional Information

Respond to a Request for Additional Information

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

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

The screenshot shows a web interface for the U.S. Department of Energy. At the top, there is a navigation bar with links for Home, Tax Credits, My Applications, Notifications (which is highlighted with a red box), and Help Center. On the far right, there are icons for search, notifications (with a red badge showing '20+'), and user profile. Below the navigation bar, a red box highlights a task notification. The notification header says "Task" and "Re: Low-Income Communities Bonus Credit Program Control Number 006486039 - Additional Information Requested". It includes sections for "Related To" (the control number 006486039), "Subject" (the same notification text), "Comments" (a message from the review team), "Testing Suspended" (status), "Information Requested" (instructions to go to the My Applications page), "Timeframe" (12 business days), "Failure Consequence" (withdrawal from consideration), and "Thank you" (closing). At the bottom, it provides contact information for the Low-Income Communities Bonus Credit Program Review Team and a help desk email address.

Task
Re: Low-Income Communities Bonus Credit Program Control Number 006486039 - Additional Information Requested

Related To
006486039

Subject:
Re: Low-Income Communities Bonus Credit Program Control Number 006486039 - Additional Information Requested

Comments:
After reviewing your application, the DOE Review team has a request for further information.

Testing Suspended

To view the information being requested for your application, go to the My Applications page and select the application with control number 006486039, and then select the "Requirements" tab.

You have 12 business days from the date of this notification to submit additional information. Business days do not include weekends and federal holidays.

Please respond to this request for additional information by uploading the required documentation directly in the application and resubmitting the application for review via the 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 within 12 business days may result in your application being withdrawn from further consideration. If withdrawn, you may be able to create and submit a new application for potential future review.

Thank you.

Low-Income Communities Bonus Credit Program Review Team

If you have questions, please refer to the DOE Low-Income Communities Bonus Credit Program website for additional information or contact the Help Desk at EJBonusSupport@hq.doe.gov.

Requests for Additional Information

Respond to a Request for Additional Information

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

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

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

Credit Application
000004039

Category Type Category 2	Application Option Located on Indian Land - Additional Selection Criteria	Status Allocation Approved	Application Stage Application for Allocation
-----------------------------	--	-------------------------------	---

Allocatio... Awarded Not Awar... Closed Rejected

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

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)

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

Or drop files

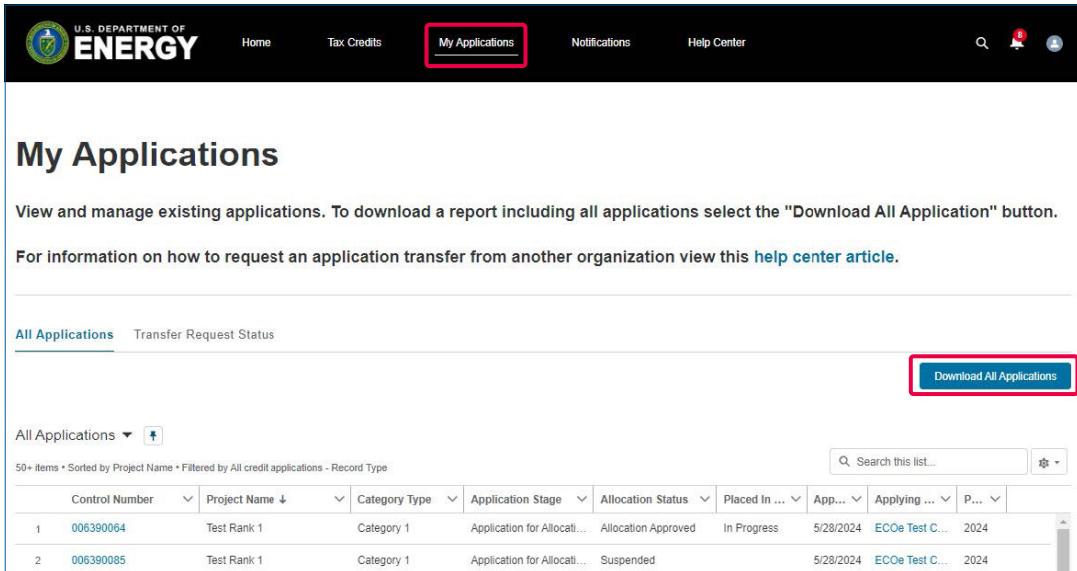
Exporting All Applications List View

Export All Applications List View

Exporting All Applications List View

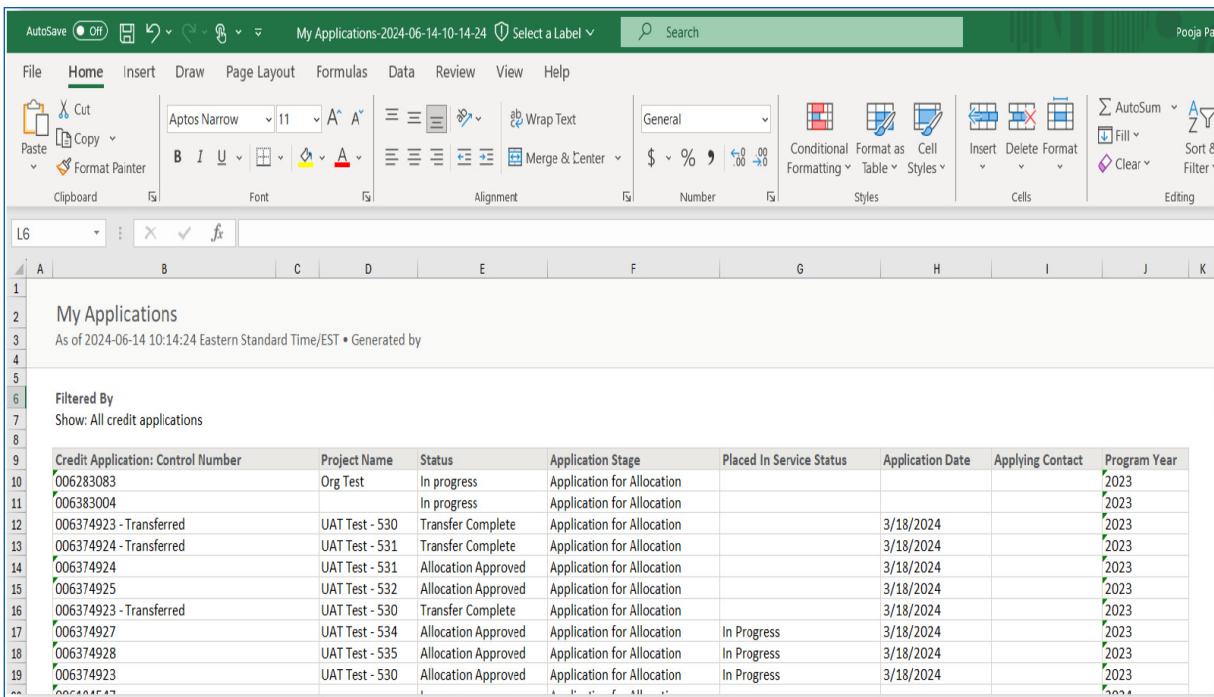
Export All Applications List View

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.



The screenshot shows the 'My Applications' page from the U.S. Department of Energy website. At the top, there is a navigation bar with links for Home, Tax Credits, My Applications (which is highlighted with a red box), Notifications, Help Center, and user profile icons. Below the navigation bar, the main content area has a title 'My Applications'. A sub-instruction says 'View and manage existing applications. To download a report including all applications select the "Download All Application" button.' Another link 'For information on how to request an application transfer from another organization view this help center article.' is present. Under the 'All Applications' tab, there is a table with two rows of data. The first row has Control Number 006390064, Project Name Test Rank 1, Category Type Category 1, Application Stage Application for Allocation, Allocation Status Allocation Approved, Placed In Service Status In Progress, Application Date 5/28/2024, Applying Contact ECOe Test C..., and Program Year 2024. The second row has Control Number 006390085, Project Name Test Rank 1, Category Type Category 1, Application Stage Application for Allocation, Allocation Status Suspended, Placed In Service Status Pending, Application Date 5/28/2024, Applying Contact ECOe Test C..., and Program Year 2024. A red box highlights the 'Download All Applications' button located at the top right of the table.

Once downloaded, the file will open in Excel. To sort and filter in Excel, select and highlight columns A through K. Under the *Home* tab on the main menu, select *Merge & Center* to unmerge all cells. Then, select the header row (e.g., Credit Application, Project Name). Under the *Data* tab on the main menu, select *Filter*. Then, select the drop-down to sort and filter by column as needed.



The screenshot shows a Microsoft Excel spreadsheet titled 'My Applications-2024-06-14-10-14-24'. The ribbon at the top includes tabs for File, Home, Insert, Draw, Page Layout, Formulas, Data, Review, View, and Help. The Home tab is selected. The main content area displays a table of data with columns: Credit Application: Control Number, Project Name, Status, Application Stage, Placed In Service Status, Application Date, Applying Contact, and Program Year. The data rows include various entries such as '006283083', 'Org Test', 'In progress', 'Application for Allocation', etc. The 'Program Year' column contains values like '2023' and '2024'. The table is styled with alternating row colors and standard Excel fonts.

Emails and Notifications

Applicant Portal Emails and Notifications

Emails and Notifications

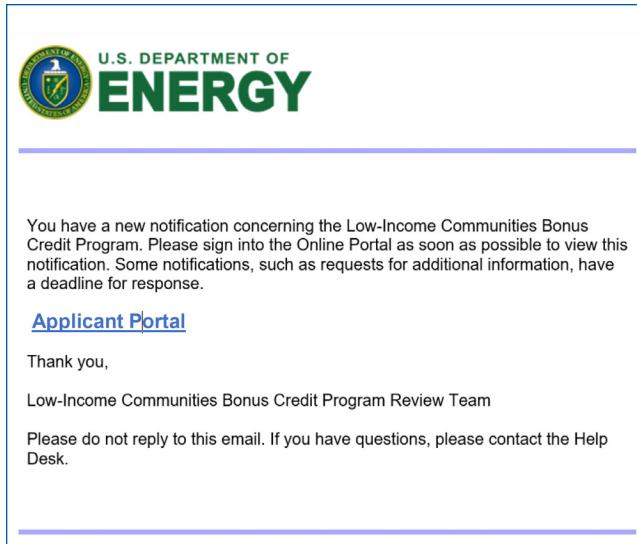
Applicant Portal Emails and Notifications

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

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

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

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



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

The screenshot shows the Applicant Portal interface with the "Notifications" tab selected. The page title is "Notifications". Below the title, a sub-header reads "View and manage notifications, including requests for additional information from our review team and other official communications." A search bar at the top right contains the control number "000316".

The main content area displays a table of notifications. The table has columns for Subject, Name, Related To, Status, and Create Date. Two notifications are listed:
1. Re: Control Number 000316064 - New Notification Available in the Low-Income Communities Bonus Credit Program Online Portal (Test Community, 000316064, Open, 8/10/2023, 8:23 AM)
2. Re: Control Number 000316064 - New Notification Available in the Low-Income Communities Bonus Credit Program Online Portal (Test Community, 000316064, Open, 8/10/2023, 8:23 AM)

Emails and Notifications

Applicant Portal Emails and Notifications

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

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

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

Accessing Your Determination Letter

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.

The screenshot shows the 'Application for Allocation' tab selected in the top navigation bar. Below the tabs are fields for Control Number (000108867), Application Option (Eligible Residential Behind-the-Meter (BTM)), and Allocation Status (Allocation Not Approved). On the right, the 'Reason for Rejection' field is highlighted with a red box and contains the text '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*.

The screenshot shows the 'Attachments' tab selected in the top navigation bar. Under 'Files (2)', the file 'Allocation Denial Letter-000108867' is listed and highlighted with a red box. Other files listed are '48(e) Executed Contract - Test'. The table includes columns for File Name and Created Date.

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 file types can I upload to support my applications?

You can upload the following file types (up to 2GB) in the Applicant Portal when attaching required or ad hoc documentation:

Document	Image
.csv	.bmp
.doc	.gif
.docx	.jpeg
.dot	.jpg
.ics	.png
.js	.tif
.mdb	.tiff
.pdf	.vsd
.pps	
.ppsx	
.ppt	
.pptx	
.rtf	
.sxc	
.sxi	
.sxw	
.txt	
.xls	
.xlsx	

Privacy Notices and Security Information

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

Protecting Your Privacy

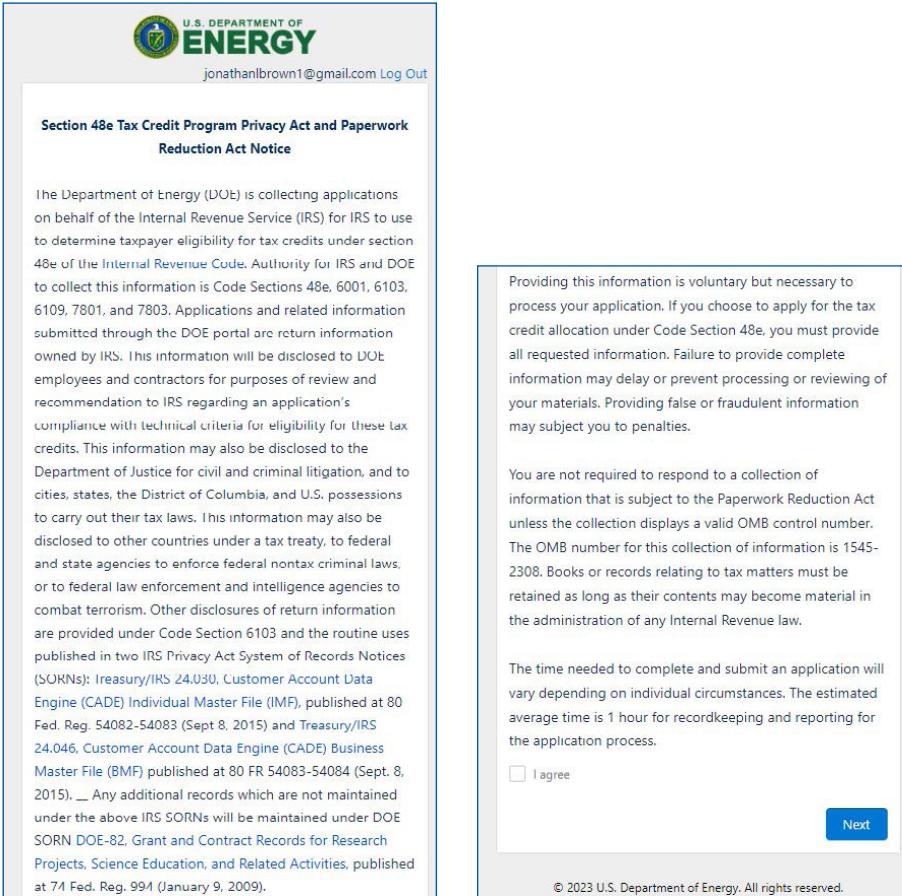
Prior to logging into the Applicant Portal you are provided general information related to how DOE will protect your privacy in accordance with the IRS's federal tax information (FTI) protection standards under Internal Revenue Service Code Section 6103 and other federal laws and regulations. For more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

Protecting your Privacy

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

Privacy Act and Paperwork Reduction Act Notice

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



The screenshot shows a two-panel modal window. The left panel displays the U.S. Department of Energy logo and a user email (jonathanlbrown1@gmail.com). It also shows the title "Section 48e Tax Credit Program Privacy Act and Paperwork Reduction Act Notice". The main content area describes the collection of information by the DOE on behalf of the IRS for tax credit determinations, detailing various entities that may receive or disclose this information. The right panel contains explanatory text about voluntary vs. mandatory nature of the information, OMB control numbers, and average processing times. At the bottom, there is an "I agree" checkbox and a "Next" button.

U.S. DEPARTMENT OF ENERGY

jonathanlbrown1@gmail.com Log Out

Section 48e Tax Credit Program Privacy Act and Paperwork Reduction Act Notice

The Department of Energy (DOE) is collecting applications on behalf of the Internal Revenue Service (IRS) for IRS to use to determine taxpayer eligibility for tax credits under section 48e of the Internal Revenue Code. Authority for IRS and DOE to collect this information is Code Sections 48e, 6001, 6103, 6109, 7801, and 7803. Applications and related information submitted through the DOE portal are return information owned by IRS. This information will be disclosed to DOE employees and contractors for purposes of review and recommendation to IRS regarding an application's compliance with technical criteria for eligibility for these tax credits. This information may also be disclosed to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. This information may also be disclosed to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Other disclosures of return information are provided under Code Section 6103 and the routine uses published in two IRS Privacy Act System of Records Notices (SORNs): Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF), published at 80 Fed. Reg. 54082-54083 (Sept. 8, 2015) and Treasury/IRS 24.046, Customer Account Data Engine (CADE) Business Master File (BMF) published at 80 FR 54083-54084 (Sept. 8, 2015). Any additional records which are not maintained under the above IRS SORNs will be maintained under DOE SORN DOE-82, Grant and Contract Records for Research Projects, Science Education, and Related Activities, published at 74 Fed. Reg. 991 (January 9, 2009).

Providing this information is voluntary but necessary to process your application. If you choose to apply for the tax credit allocation under Code Section 48e, you must provide all requested information. Failure to provide complete information may delay or prevent processing or reviewing of your materials. Providing false or fraudulent information may subject you to penalties.

You are not required to respond to a collection of information that is subject to the Paperwork Reduction Act unless the collection displays a valid OMB control number. The OMB number for this collection of information is 1545-2308. Books or records relating to tax matters must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and submit an application will vary depending on individual circumstances. The estimated average time is 1 hour for recordkeeping and reporting for the application process.

I agree

Next

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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.

The screenshot shows the Department of Energy Applicant Portal. At the top left is the U.S. Department of Energy logo. To its right is the text "U.S. DEPARTMENT OF ENERGY". Below that is the user email "aspartridge89@gmail.com" and a "Log Out" link. A large white box contains the classification marking "CUI//SP-TAX". Below it is a bold warning message: "**** WARNING this system contains Controlled Unclassified Information (CUI) ****". The main text area states: "This system may contain government information, which is restricted to authorized users ONLY. Unauthorized access, use, misuse, or modification of this computer system or of the data contained herein or in transit to/from this system constitutes a violation of Title 18, United States Code, Section 1030, and may subject the individual to criminal and civil penalties pursuant to Title 26, United States Code, Sections 7213, 7213A (the Taxpayer Browsing Protection Act), and 7431. This system and equipment are subject to monitoring to ensure proper performance of applicable security features or procedures or any other authorized purpose. Such monitoring may result in the acquisition, recording, and analysis of all data being communicated, transmitted, processed, or stored in this system by a user. Any communications or data transiting or stored on this system may be disclosed for any official purpose, including to law enforcement or other government agencies as deemed appropriate by the government. ANYONE USING THIS SYSTEM EXPRESSLY CONSENTS TO SUCH MONITORING."

To the right of this text is a larger box containing a detailed legal notice about the lack of privacy and the rights of system personnel. At the bottom right of this box is a blue "Ok" button.

This is a Department of Energy (DOE) computer system. DOE computer systems are provided for the processing of official U.S. Government information only. All data contained within DOE computer systems is owned by the DOE, and may be audited, intercepted, recorded, read, copied, or captured in any manner and disclosed in any manner, by authorized personnel. THERE IS NO RIGHT OF PRIVACY IN THIS SYSTEM. System personnel may disclose any information, including any potential evidence of crime found on DOE computer systems to appropriate authorities. USE OF THIS SYSTEM BY ANY USER, AUTHORIZED OR UNAUTHORIZED, CONSTITUTES CONSENT TO THIS AUDITING, INTERCEPTION, RECORDING, READING, COPYING, CAPTURING, and DISCLOSURE OF COMPUTER ACTIVITY.

Controlled Unclassified Information (CUI) Markings

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

CUI//SP-TAX

OMB Control Number: 1545-2308

The footer of the portal includes the U.S. Department of Energy logo. Below it are links to the "Applicant Portal Homepage", "Low-Income Communities Bonus Credit Program Details", "Department of Energy", and "Privacy Notice".

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



U.S. DEPARTMENT OF
ENERGY