



U.S. DEPARTMENT OF  
**ENERGY**

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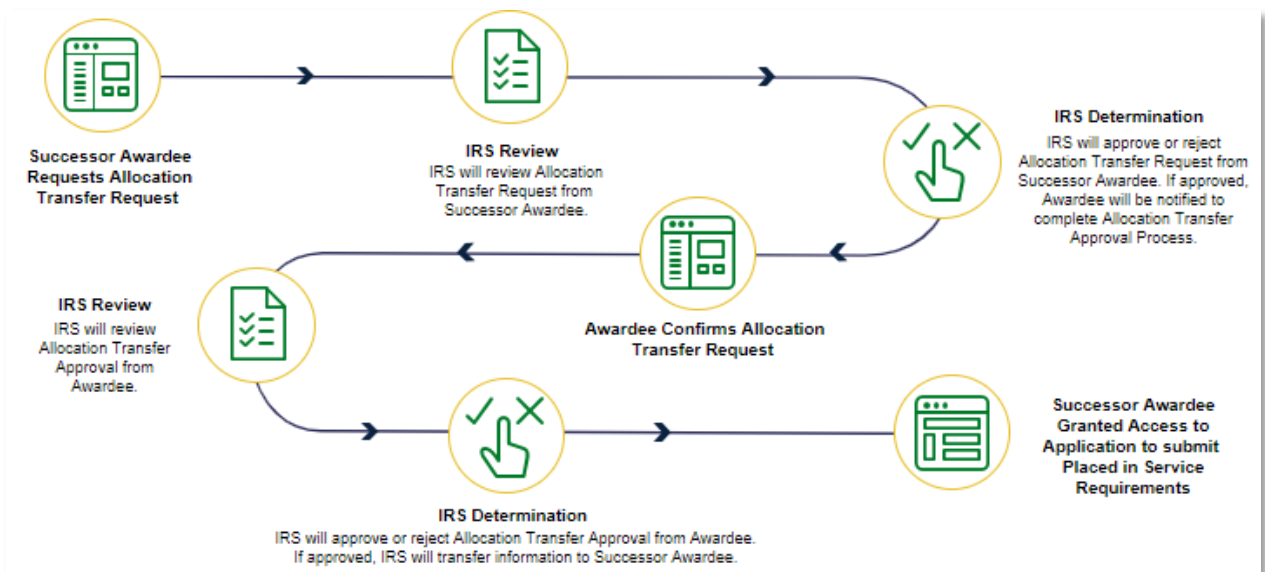
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## Overview

As provided in Section 12 of [Revenue Procedure 2025-11](#), this document provides the procedures for taxpayers to transfer an allocation of Capacity Limitation when there is a sale or transfer of an underlying facility. For purposes of the Clean Electricity Low-Income Communities Bonus Credit Program (Program), taxpayers may only request an allocation transfer (Allocation Transfer Request) when there is (1) a sale or transfer of a facility from one taxpayer to another taxpayer, and (2) the original owner has already applied for and been awarded an allocation of Capacity Limitation for the applicable facility or facilities. This process is not available if the original owner and taxpayer has already placed the facility in service, before selling or transferring the facility.

## Overview (Cont.)

The Allocation Transfer Request is made through the [Applicant Portal](#). Throughout this document and the Applicant Portal, the original owner/taxpayer will be referred to as the “Awardee.” The successor taxpayer that currently owns the facility will be referred to as the “Successor Awardee.” If a facility was transferred to another taxpayer without a true sale, the terms Successor Awardee and Awardee will still be applied to the transaction for purposes of this transfer process and the Applicant Portal. If you/your organization were the transferor of a facility/or facilities, you/your organization are/is the Awardee. If you/your organization were the transferee that now owns the facility, you/your organization are/is the Successor Awardee. Please also note, the allocation of Capacity Limitation will be associated with the Awardee name and taxpayer identification number until completion of an Allocation Transfer Request.



## Overview Illustration of Allocation Transfer Request Process

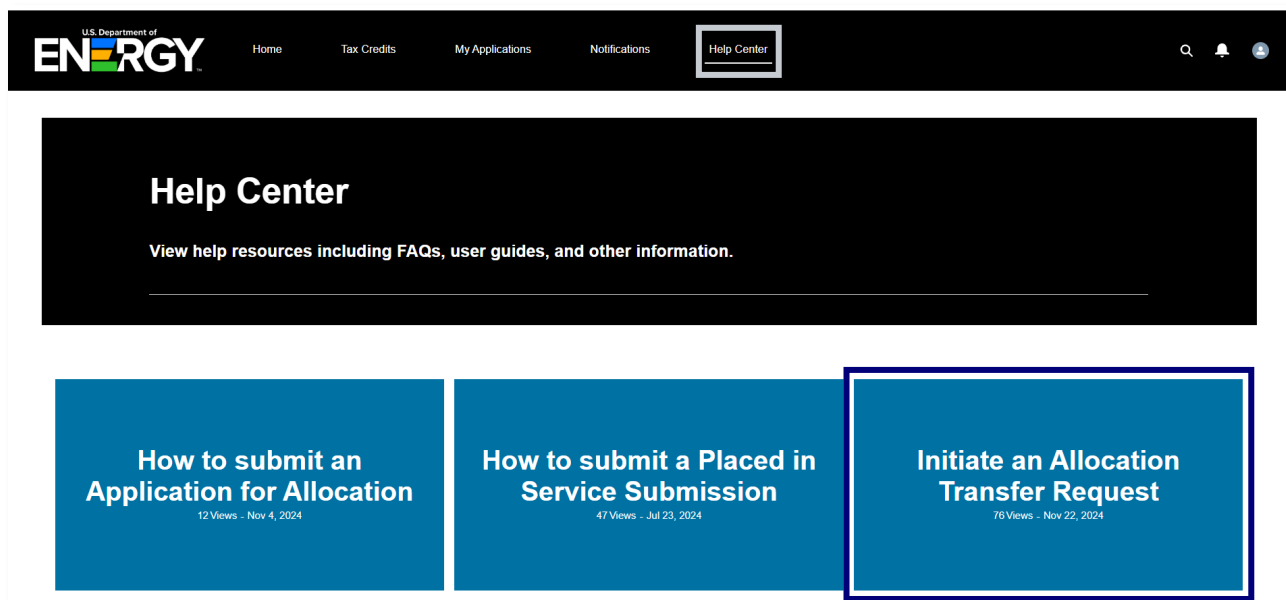
Please note that if a taxpayer received an allocation for their facility, based, in part, on meeting the ownership criteria, and sold or transferred the facility, that taxpayer should refer to the [Treasury Regulations](#) to determine if a disqualification event has occurred.

## Successor Awardee – Initiating Allocation Transfer Request

### Help Center Allocation Transfer Request Page

The Successor Awardee must initiate and submit the Allocation Transfer Request. However, before a Successor Awardee can initiate an Allocation Transfer Request, that Successor Awardee must be registered as an applicant in the Applicant Portal. To register, please refer to the [Applicant User Guide](#) on the [IRS Program Homepage](#) for registration instructions. If a Successor Awardee is already registered in the Applicant Portal because the Successor Awardee has previously submitted an application for another facility, that Successor Awardee does not need to re-register.

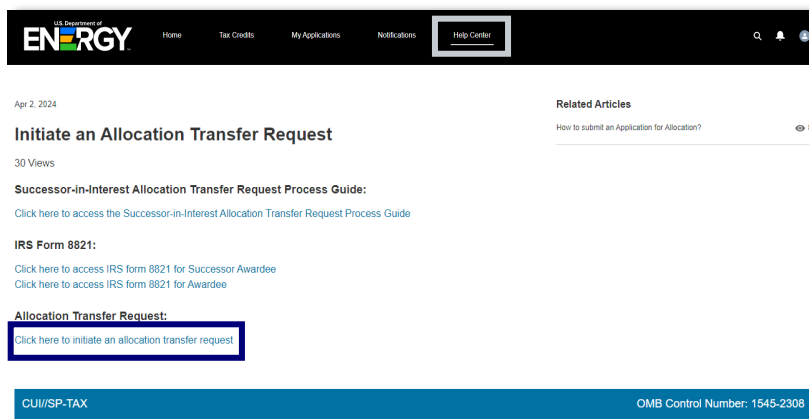
The first step to initiate an Allocation Transfer Request is for the Successor Awardee to login to the Applicant Portal and navigate to the *Help Center*, which can be found on the navigation bar at the top of the Applicant Portal. The Successor Awardee will then select *Initiate Allocation Transfer Request* (right-most, blue box in the screenshot below).



### Help Center

Selecting this box will lead the Successor Awardee to the Allocation Transfer Request Page.

## Successor Awardee – Submit Allocation Transfer Request



### Help Center Allocation Transfer Request Page

This page contains the link to the Applicant Portal feature to perform the Allocation Transfer Request. Successor Awardees should ensure that they have gathered all the information necessary to complete the request before initiating a request. The information needed to complete an Allocation Transfer Request is discussed further in the next section.

Successor Awardees and Awardees will also be required to submit a valid IRS Form 8821, *Tax Information Authorization*, as part of the Allocation Transfer Request. There is an Awardee Form 8821 and a Successor Awardee Form 8821 linked on the *Help Center Allocation Transfer Request* page. The Successor Awardee should fill out the 8821 for Successor Awardees using the Successor Awardee's taxpayer name, Taxpayer Identification Number (TIN) (Employer Identification Number or Social Security Number), and address. Please download the applicable Form 8821 only from this *Help Center* page, as the Line 3, Tax Information, authorizations has been pre-filled specifically for use in this Program and for the Allocation Transfer Request process.

The Successor Awardee completes the Successor Awardee Form 8821 using the Successor Awardee's taxpayer name and address in Line 1 and the Awardee's name and address in Line 2. Please see the [Form 8821 instructions](#) on [irs.gov](https://www.irs.gov) for assistance with validly completing the Form 8821.

### Submit Allocation Transfer Request

When a Successor Awardee selects "Click here to initiate an allocation transfer request" (as shown in the *Help Center* page screenshot above), the Successor Awardee will be taken to the Allocation Transfer Request feature in the Applicant Portal.

## Successor Awardee – Submit Allocation Transfer Request

### Attestation

The first item the Successor Awardee will see as part of the Allocation

Successor  
Awardee  
Attestation

Transfer Request is an attestation. The individual who registered in the Applicant Portal as the Organization/Applicant (which is the Successor Awardee in this scenario) must have authority to sign (select "I agree") this attestation. The "I agree" checkbox must be selected for the Successor Awardee to proceed. Hovering over the ⓘ icon, while in the Applicant Portal, will provide relevant help text regarding individuals authorized to sign this attestation.

### Control Number(s) and Awardee Information

After "signing" the attestation, the Successor Awardee must provide the control number(s) and Awardee Information associated with the allocation that the Successor Awardee is seeking to be transferred. The Successor Awardee is limited to providing 50 control numbers per transfer request.

Page where  
Successor Awardee  
must provide Control  
Number(s) and  
Awardee Information

Each allocation of Capacity Limitation and associated facility has a unique 9-digit control number. Successor Awardees must provide the exact control number(s) associated with the allocation for the facility or facilities the Successor Awardee owns. The Successor Awardee must obtain the control number(s) from the Awardee. Select the green plus icon (+) to add multiple control numbers.

Successor Awardees also must obtain from the Awardee and provide: Awardee Primary Contact First Name, Awardee Primary Contact Last Name, Awardee Organization Name, and Awardee Primary Contact Email.

**Important:** All *Transfer Request Details* entered must match exactly what was entered by the Primary Contact (which is the "Applying Contact") who submitted for the Organization the application for allocation which resulted in an allocation associated with the control number(s) listed in the Allocation Transfer Request. Please see [page 14](#) for instructions on how to ensure the information matches.

## Successor Awardee – Submit Allocation Transfer Request

**Important:** Successor Awardees may submit multiple control numbers to request transfers of allocations associated with multiple facilities. However, the control numbers must be for allocations awarded to the same taxpayer organization and with the same Awardee primary contact information. If there are two or more primary contacts associated with one Awardee Organization, then the Successor Awardee must submit a separate Allocation Transfer Request for the allocation requests for control numbers assigned to each Awardee Organization Primary Contact. If all control numbers in an Allocation Transfer Request are not associated with a particular application, Organization, and Primary Contact then the request will be denied.

Moreover, Successor Awardees cannot submit a single Allocation Transfer Request for control numbers associated with different Organizations. If a Successor Awardee submits an Allocation Transfer Request that contains control numbers associated with different Organizations, then the request will be denied.

After all required information has been entered, select *Next* to continue to *Transfer Request Documentation*.

### Allocation Transfer Request Documentation

Complete the *Transfer Request Documentation* section by uploading the required IRS Form 8821 for initiating an Allocation Transfer Request. Successor Awardees must use the Successor Awardee Form 8821, which is linked in the *Help Center*. Please see the previous section, “Help Center Allocation Transfer Request Page”, for more information on the Form 8821.

Select the *Upload Files* button to upload the completed Form 8821. Please ensure documentation files include the document type in the file name (e.g., Successor AwardeeOrganizationName\_Signed Successor Awardee 8821.pdf). Allowable document types and file size restrictions can be found [on page 47](#)


The screenshot shows a web application interface for the Successor Awardee Allocation Transfer Request. At the top, there is a navigation bar with the U.S. Department of Energy logo and links for Home, Tax Credits, My Applications, Notifications, and Help Center. Below the navigation bar, the page title is "CUW/SP-TAX" and the OMB Control Number is "1545-2308". The main content area is titled "Documentation" and contains two sections: "Upload Documents:" and "Upload Ad Hoc Documentation:". Each section has a text input field for the document name and an "Upload Files" button. The "Upload Documents:" section also has a link to "Upload the following documents: IRS Form 8821". At the bottom right of the page, there are "Previous" and "Next" buttons. The "Next" button is highlighted with a blue border.

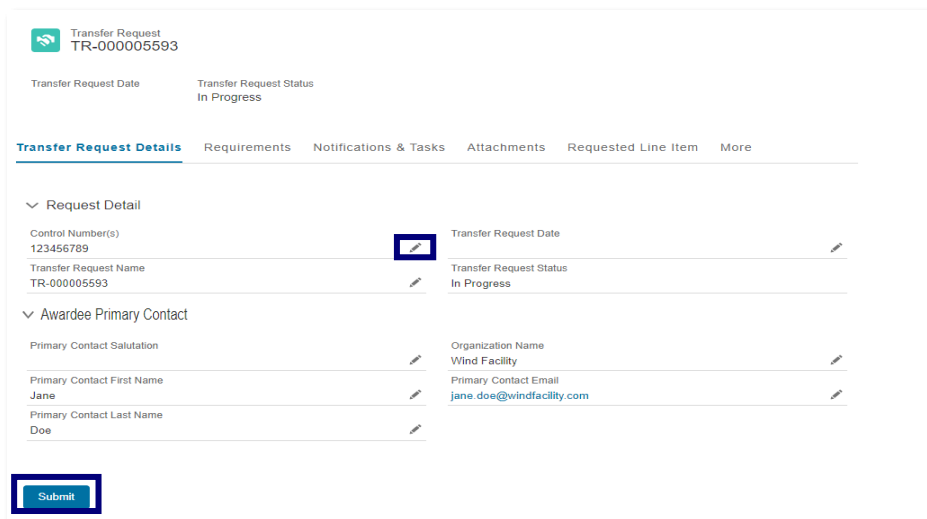
## Successor Awardee – Submit Allocation Transfer Request

Once all required documentation has been uploaded, select *Next* to proceed. Select *Previous* to return to the *Transfer Request Details* page.

### Allocation Transfer Request Details

Review the Allocation Transfer Request details for accuracy prior to submission. The application review screen shows the control number(s), Transfer Request Date, and Status.

Select the pencil icon (  ) to edit any information, if necessary. *Successor Awardee Primary Contact Details* will be prepopulated based on information provided at registration by the Organization Primary Contact.



Page where Successor Awardee must review Transfer Request Details and submit the Successor Awardee Allocation Transfer Request

After reviewing the details, select *Submit* to submit the Successor Awardee Allocation Transfer Request for review. Once the Allocation Transfer Request is submitted, the IRS will review the request. If the Allocation Transfer Request needs to be withdrawn, navigate to the *More* tab and follow the prompts after selecting *Withdraw Transfer Request*. The Allocation Transfer Request can only be withdrawn by the Successor Awardee in the “In Progress” or “Submitted” statuses.

If the information provided is incorrect, incomplete, or contains nonexistent control numbers, or if the control numbers provided don’t match to the Awardee Organization and Awardee Primary Contact provided in the request, the IRS will deny the request.



## Successor Awardee – Submit Allocation Transfer Request

Additionally, if the IRS determines that the Form 8821 provided with the request is invalid, the IRS will deny the request. Otherwise, the IRS will forward the Allocation Transfer Request to the Awardee Organization for the Awardee's review and confirmation.

Note: Successor Awardee Information including Organization Name, Primary Contact Name, and Primary Contact Email will be provided to the Awardee as part of the Allocation Transfer Request. This information is necessary for the Awardee to know who is making the request and to ensure it is the Successor Awardee to whom the Awardee sold or transferred the facility/facilities.

### View and Manage Allocation Transfer Request(s)

To view the Allocation Transfer Request, navigate to the *My Applications* page and select the *Transfer Request Status* tab.

**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 Transfer Requests

6 items • Sorted by Last Modified Date • Filtered by All transfer requests - Record Type

	Transfer Request Name	Organization Name	Transfer Request Status	Last Modified Date
1	TR-00401068	Solar and Wind Facility	Under Review	4/16/2024, 10:07 AM
2	TR-00401031	Wind Power Facility	Under Review	4/15/2024, 12:27 PM

Page where Successor Awardee can view Allocation Transfer Request(s)

Filter as needed to locate your recently submitted request. Each submitted Allocation Transfer Request will be assigned a tracking number. You can search for a particular Allocation Transfer Request by Transfer Request Number or through sorting by Transfer Request Date.

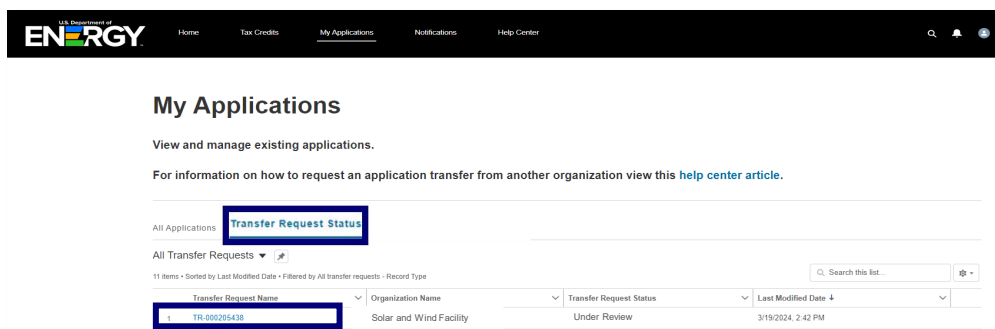
The status of the request is listed under the *Transfer Request Status* column. You will receive periodic notifications in the Applicant Portal regarding the status of your Allocation Transfer Request. Click [here](#) for more information on receiving and viewing notifications.

Note: Within each Allocation Transfer Request, Successor Awardees and Awardees can navigate to the *Requested Line Items* tab to review a list of all control numbers included on the request.

## Awardee – Allocation Transfer Approval

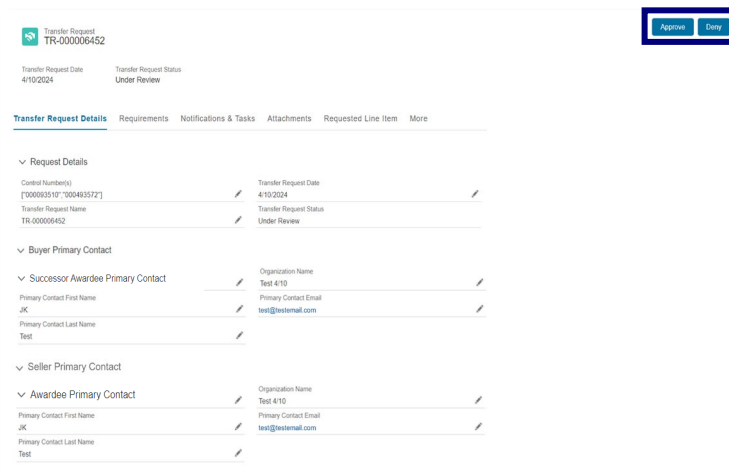
### Review Allocation Transfer Request Approval

Once the Successor Awardee submits the Allocation Transfer Request and IRS approves the initial request from the Successor Awardee, the request is sent to the Awardee for review. The Awardee will receive a notification to review the request. The notification will provide detailed instructions on the steps the Awardee should take to review the Allocation Transfer Request. To navigate to the request, select *My Applications* → *Transfer Request Status* → *Transfer Request Number* to open and view the Allocation Transfer Request.



### Page where Awardee can view an Allocation Transfer Request

The Awardee should review the Allocation Transfer Request details, including Successor Awardee Contact Information, Successor Awardee Organization Information, and, most importantly, the control number(s) contained in the Allocation Transfer Request to ensure all information is accurate. You will have the option to approve or deny the request. Select *Approve or Deny* in the upper right-hand corner. Please note that you must accept or deny the entire request, including all control numbers listed in the request. If you believe any information submitted by the Successor Awardee is inaccurate, you should deny the request, particularly if there are incorrect control numbers included in the request.



### Page where Awardee must review Allocation Transfer Request Details and Approve/Deny the Allocation Transfer Request

**Important:** Awardees must review and respond to an Allocation Transfer Request within 12 business days. If you fail to respond within this timeframe, the transfer request will be withdrawn.

## Awardee – Allocation Transfer Approval

### Allocation Transfer Request Documentation

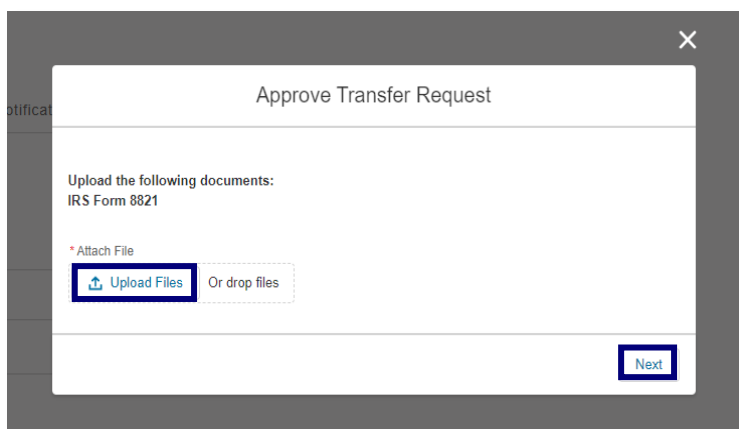
If the Awardee accepts the Allocation Transfer Request, they must complete the *Transfer Request Documentation* section by uploading the IRS Form 8821, *Tax Information Authorization*. Please see the previous section, "Help Center Allocation Transfer Request Page", described earlier in this document, for a link to the Form 8821.

There are two versions of the IRS Form 8821 linked on the *Help Center* page - one for Successor Awardees and one for Awardees. Select the Awardee Form 8821 and complete the form. The Awardee should fill out the 8821 for Awardees using the Awardee's taxpayer name, TIN, and address. Please download the applicable Form 8821 only from the *Help Center* page, as Line 3, Tax Information, authorizations has been pre-filled specifically for use in this Program and for this Allocation Transfer Request process.

The Awardee completes the Awardee Form 8821 using the Awardee's taxpayer name and address in Line 1 and the Successor Awardee's name and address in Line 2. Please see the [Form 8821 instructions](#) on [irs.gov](https://www.irs.gov) for assistance with validly completing the entire Form 8821.

Once the Form 8821 is validly completed (according to Form 8821 instructions), select the *Upload Files* button to upload any documentation. Please ensure the documentation files include the document type in the file name (e.g., AwardeeOrganizationName\_Signed Awardee 8821.pdf). Allowable document types and file size restrictions can be found on page 48 of the 48E(h) [Applicant User Guide](#).

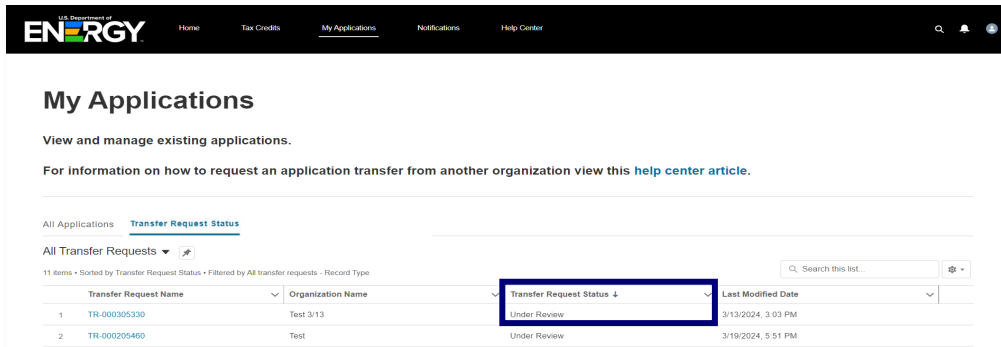
Once the Form 8821 is uploaded, select *Next* to proceed.



## Awardee – Allocation Transfer Approval

### Allocation Transfer Request Approval Status

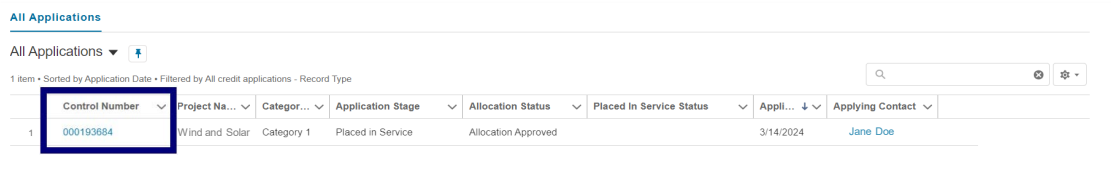
The Awardee will also be able to view the status of an Awardee approved Allocation Transfer Request under *My Applications*.



Page where Awardee can view Allocation Transfer Request(s)

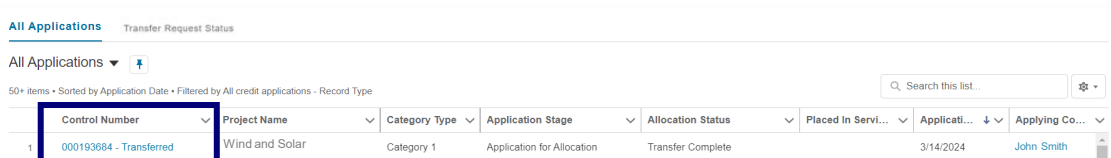
Once an Allocation Transfer Request is approved by the Awardee, the IRS will review the Awardee Form 8821 to ensure a valid Form 8821 has been submitted. An Allocation Transfer Request Approved notice will be sent to the Successor Awardee and Awardee, and the control number(s) will be available for the Successor Awardee to view under *All Applications*. The Successor Awardee will then be able to submit placed in service information within the Applicant Portal, after the date that the Successor Awardee places the facility in service.

Information from the Awardee's application that the Successor Awardee needs in order to submit placed in service information will be made available to the Successor Awardee. The *Application for Allocation* tab will include this information.



Location where Awardee can view Control Number(s)

The Awardee's account will retain a copy of the Awardee's application and allocation records with a "- Transferred" suffix added to the allocation control number with a status of "Transfer Complete".



Location where Awardee can view Control Number(s) with a status of "Transfer Complete"

## Successor Awardee & Awardee – Emails and Notifications

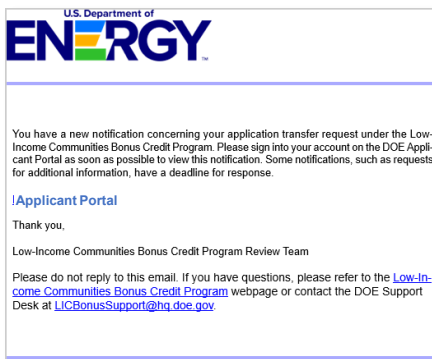
### Notifications for Allocation Transfer Requests

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

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

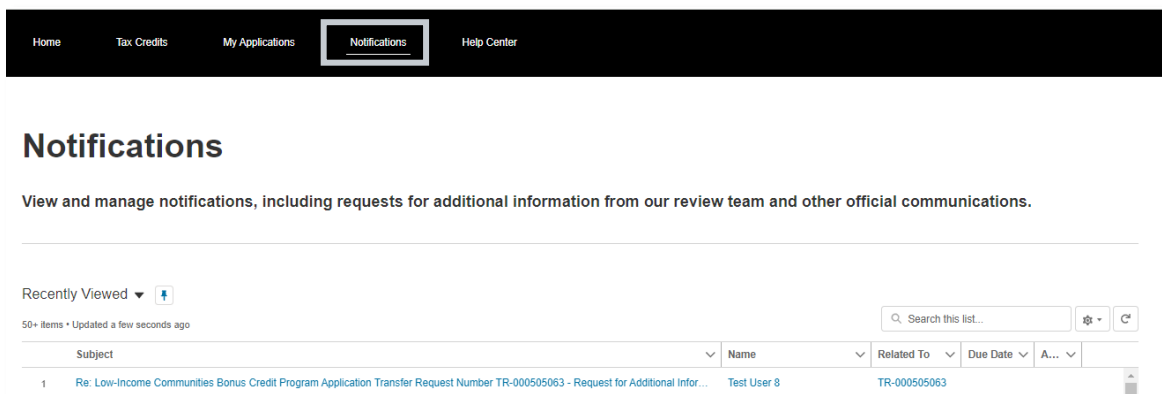
If you have a notification, you will receive an email from LICBonus-NoReply[at]hq.doe.gov. You must then log into the Applicant Portal to securely view your notification.

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



Example email of notification in the Applicant Portal

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



## Successor Awardee & Awardee – Emails and Notifications

### Allocation Transfer Request Emails and Notifications

The Successor Awardee or Awardee may receive notifications throughout the application process for the following reasons:

- Allocation Transfer Request Submitted (Successor Awardee Only)
- Allocation Transfer Request Under Review (Successor Awardee Only)
- Allocation Transfer Request Pending Awardee Review (Awardee Only)
- Allocation Transfer Request Awardee Review Submitted (Awardee Only)
- Allocation Transfer Request Approved (Successor Awardee and Awardee)
- Allocation Transfer Request Not Approved (Successor Awardee Only)
- Allocation Transfer Request Withdrawn for Administrative Reasons (Successor Awardee Only)
- Allocation Transfer Request Not Processible (Successor Awardee or Awardee)

All notifications can be viewed on the *Notifications* page or under the *Notifications & Task* tab of an individual Allocation Transfer Request. For more information on how to view notifications, please see the [Applicant User Guide](#) on the [IRS Program homepage](#).

### Post Allocation Transfer Request and Placed in Service Reporting

Once an Allocation Transfer Request is approved by both the Awardee and the IRS, the control number(s) and the application details associated with the facility that the Successor Awardee needs in order to submit placed in service information will be transferred to the Successor Awardee. This information will be available for the Successor Awardee to view under *All Applications* and the *Application for Allocation* tab. The *Organization Information* will be populated with the Successor Awardee's details.

The Successor Awardee must be the taxpayer which places the facility in service and completes the placed in service reporting in the Applicant Portal.

For information on how to complete placed in service requirements in the Applicant Portal, please see the [Applicant User Guide](#) on the [IRS Program homepage](#).

For more information, in general, on placing a facility in service under Internal Revenue Code Section 48E, and the requirements for this Program, see the [Treasury Regulations](#) and Section 10 of the 2025 Program Year [Revenue Procedure 2025-11](#).

## Avoiding Common Transfer Request Errors

### Confirming Accurate Awardee Contact Information

If a Successor Awardee submits an Allocation Transfer Request and the status is updated to "Not Approved," the Successor Awardee should contact the Awardee to verify that the information entered about the Awardee is accurate. This includes the Awardee's contact name, email address, and control number(s). If the original information was inaccurate, the Successor Awardee should obtain the correct details and resubmit the Allocation Transfer Request with the updated information.

The Awardee contact name and email address must match the information listed as the "Applying Contact." To find this, the Awardee should go to the *Project List* view in the Applicant Portal and click the link under "Applying Contact" column for each control number.

All Applications ▾

50+ Items • Sorted by Placed in Service Status • Filtered by All credit applications - Record Type

Q Search this list...

Control Number	Project Name	Category	Application Stage	Allocation Status	Pla...	Applica...	Applying Contact	Program Year
1 006169889	Other Eligible LI Community Proj...	Category 1	Application for Allocation	Allocation Approved		3/27/2024	John Doe	2023
2 006469630	Located on Indian Land	Category 2	Application for Allocation	Allocation Approved		3/27/2024	John Doe	2023
3 006169631 - Transferred	Located on Indian Land - ASC	Category 2	Application for Allocation	Transfer Complete		3/27/2024	John Doe	2023

Step 1: Click the link under "Applying Contact" for each control number

The contact name and email address listed must match the "Primary Contact" field that the Successor Awardee submits as part of the Successor-in-Interest Allocation Transfer Request process.

**Important:** The "Applying Contact Email" may differ from the "Organization Email." If they are different, be sure to use the "Applying Contact Email" and not the "Organization Email."

Contact  
John Doe

Account Name  
Test Organization

Phone

Email  
test1@test.com

Name  
John Doe

Account Name  
Test Organization

Email  
test1@test.com

Phone

Secondary Contact First Name  
Test

Secondary Contact Last Name  
Test

Secondary Contact Email  
test2@test.com

Step 2: See the Email Address Under "Applying Contact"

Each control number listed in the Allocation Transfer Request must be correctly attributed to the individual within the Awardee organization who created the applications associated with those control numbers and received the capacity allocation awards. If the control numbers being transferred are attributed to multiple individuals within the Awardee organization with different registered email addresses, separate Allocation Transfer Requests must be submitted.



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