

§ 48(e): Energy Credits Online (ECO) Application Wireframes

July 13, 2023



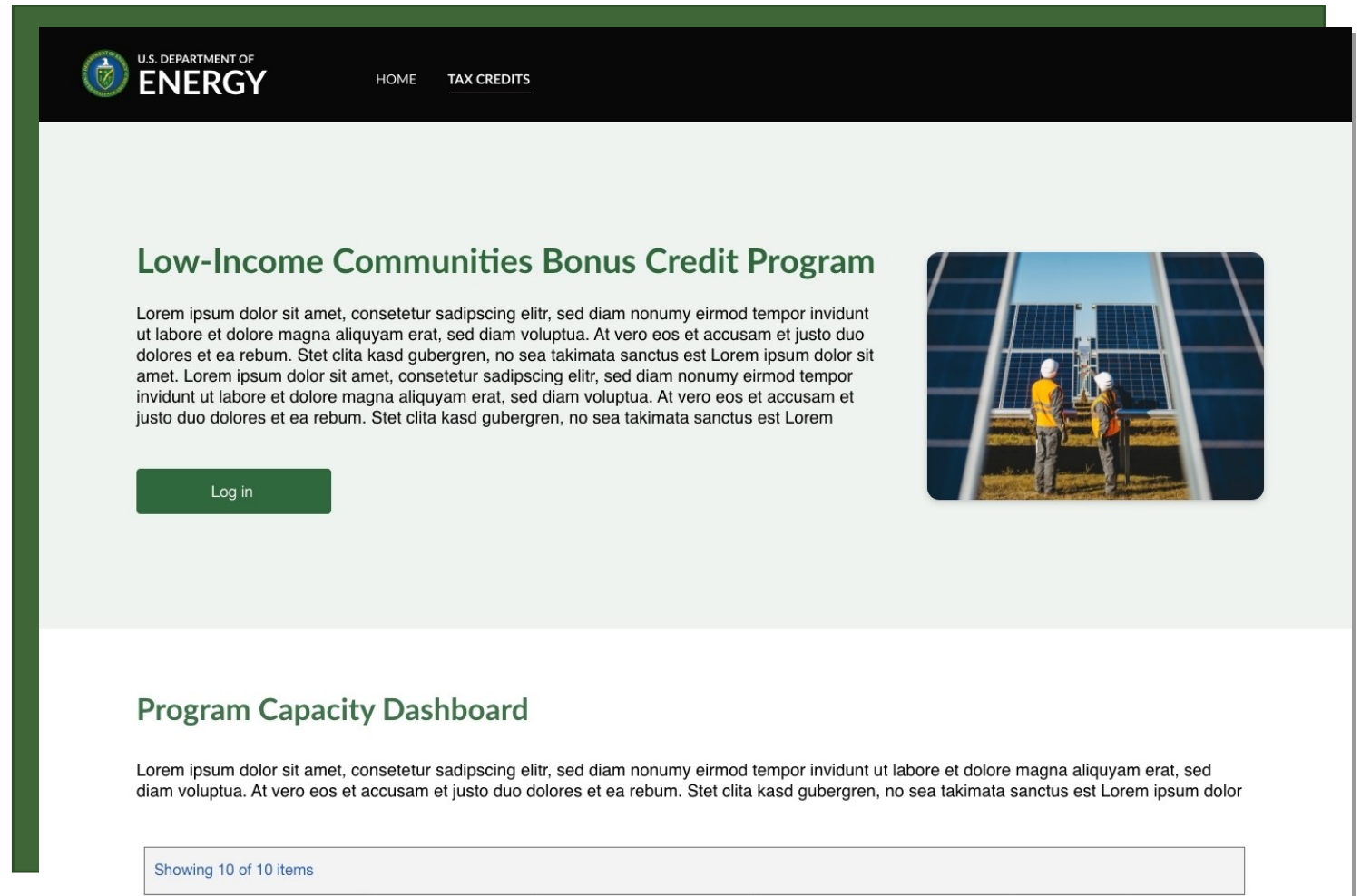
U.S. DEPARTMENT OF
ENERGY

OFFICE OF
ECONOMIC IMPACT AND DIVERSITY

North Star: To provide an efficient, transparent, streamlined, and reportable process for organizations to access the tax credits to benefit low-income Americans with lower energy costs.

Contents

- ✓ Registration
- ✓ Portal Homepage
- ✓ Application for Allocation
- ✓ Request for Tax Credit
- ✓ Internal Users
 - ✓ NREL
 - ✓ IRS



The screenshot shows the U.S. Department of Energy Tax Credits portal homepage. The header includes the U.S. Department of Energy logo and navigation links for HOME and TAX CREDITS. The main content area features a section for the Low-Income Communities Bonus Credit Program, which includes a description of the program and a Log in button. Below this is a section for the Program Capacity Dashboard, also with a description. At the bottom, there is a pagination indicator showing 10 of 10 items.

U.S. DEPARTMENT OF ENERGY

HOME TAX CREDITS

Low-Income Communities Bonus Credit Program

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Log in

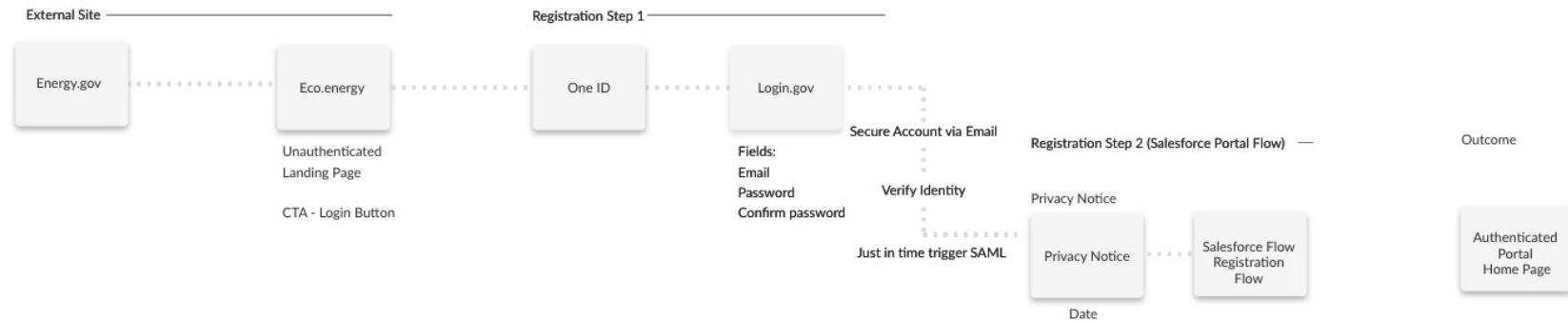
Program Capacity Dashboard

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Showing 10 of 10 items

User Registration Workflow

I need to be able to register/ create an account



User Registration Workflow – Landing Page

From an Energy.gov Landing Page, applicants will select a call-to-action button which will redirect them to an ECO Portal Registration Page. Applicants will then select register and be navigated to DOE ONE ID Authentication hub where they will select the 48(e) ECO Application tile.

Energy.gov
Landing Page



ECO Registration
Landing Page



oneID Authentication Hub

Sign on with a Smart Card or Security Key

DOE PIV Card

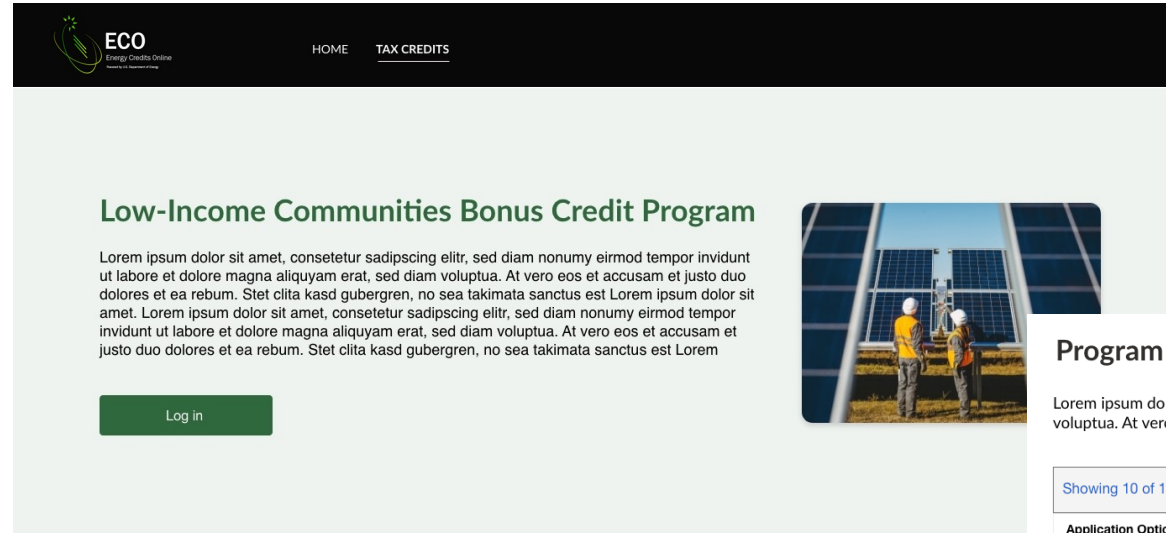
Sign on with a DOE site account

Thomas Jefferson National Accelerator Facility	Ames Laboratory	EM Consolidated Business Center - MOAB
EM Consolidated Business Center - WVDP	Office of Scientific and Technical Information	
Lawrence Livermore National Laboratory	Sandia National Laboratories	Los Alamos National Laboratory
Managed by HONEYWELL	SOUTHWESTERN POWER ADMINISTRATION	enterprise-sfs
Pacific Northwest	OAK RIDGE National Laboratory	U.S. DEPARTMENT OF ENERGY Legacy Management
Argonne NATIONAL LABORATORY	Strategic Petroleum Reserve	Western Area Power Administration
Eits Energy IT Services	NATIONAL ENERGY TECHNOLOGY LABORATORY	THE HANFORD SITE
NEBRASKA NATIONAL SECURITY SITE	PantEX Y12	ECO Energy Credits Online

Remember my choice

User Registration Workflow – ECO Landing Page

Applicants will be redirected from an Energy.gov website to the Low-Income Communities Bonus Credit Program landing page where they can view a program overview and Program Capacity Dashboard.



ECO
Energy Credits Online

HOME TAX CREDITS

Low-Income Communities Bonus Credit Program

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Log in

Program Capacity Dashboard

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Program Capacity Dashboard

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Showing 10 of 10 items

Application Option	Total Capacity (MW)	Approved Allocations (MW)	Applications Pending Allocation (MW)	Capacity Remaining (MW)
Eligible Residential Behind-the-Meter (BTM)	280.000	70.000	10.000	200.000
Eligible Residential BTM – Additional Selection Criteria	450.000	220.000	50.000	180.000
Other Eligible Low-Income Community Project	500.000	250.000	0.000	250.000
Other Eligible Community Project – Additional Selection Criteria	180.000	80.000	10.000	90.000
Located on Indian Land	130.000	70.000	0.000	60.000
Located on Indian Land – Additional Selection Criteria	700.000	400.000	200.000	100.000

User Registration Workflow – Login.gov

After selecting the 48(e) ECO Application tile on DOE ONE ID portal, new users will be prompted to register via Login.gov. Outlined below is a high-level overview of new applicant registration via Login.gov.

First time using Login.gov?

Create an account

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

Email address

Password

Show password

Sign in

Sign in with your government employee ID

Back to DOE

Forgot your password?

Security Practices and Privacy Act Statement

Privacy Act Statement

*Returning users will log in with their existing email and password

Create your account

Enter your email address

Select your email language preference

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

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

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

Security key

Government employee ID

Text or voice message

Backup codes

Continue

*User will confirm dual-factor authentication via selected method(s) (e.g., text/voice)

Continue to DOE

We'll share your information with VA to connect your account.

Email address

test@tetestmail.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

User Registration Workflow – Privacy Notice

During registration, applicants will be prompted with a Privacy Act and Paperwork Reduction Act Notice. Applicants must acknowledge this notice prior to submitting any applications.

Privacy Notice

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. 994 (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 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.

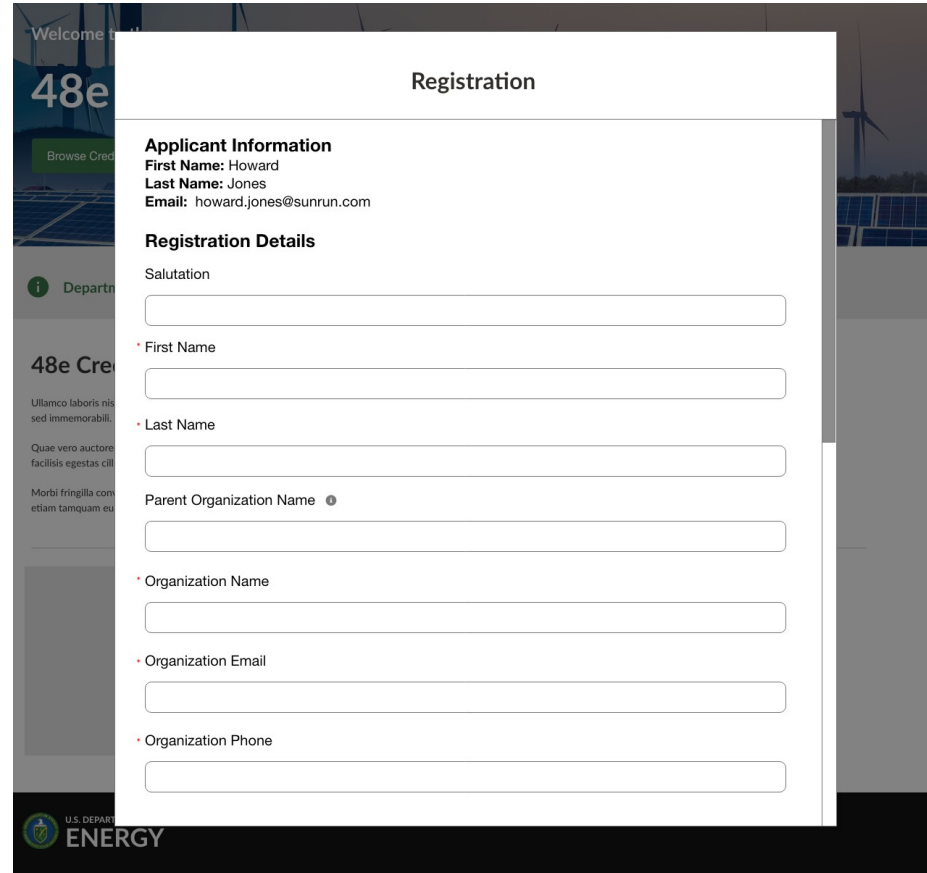
The time needed to complete and submit an application will vary depending on individual circumstances. The estimated average time is 1 hour for recordkeeping and reporting for the application process.

I have read and agreed to the Privacy Notice above.

[Submit](#)

User Registration Workflow – Portal Registration

Once redirected from Login.gov, new users will be redirected to the registration page in the Portal where they will enter Contact Information, Organization Tax Information, Organization Address, and Organization Type.



The screenshot shows a registration form titled "Registration" overlaid on a blurred background of a portal page. The form is divided into two main sections: "Applicant Information" and "Registration Details".

Applicant Information
First Name: Howard
Last Name: Jones
Email: howard.jones@sunrun.com

Registration Details

- Salutation:
- * First Name:
- * Last Name:
- Parent Organization Name:
- * Organization Name:
- * Organization Email:
- * Organization Phone:

The background portal page includes a "Welcome" message, a "48e" logo, and a "Browse Credits" button. The U.S. Department of Energy logo is visible at the bottom left of the background page.

User Registration Workflow – Portal Registration

Once all required fields have been completed new users will select Save to save their contact information and organization details.

The screenshot shows a registration form titled "Registration" with the following sections:

- Organization Website:** A text input field.
- Organization Tax Information:**
 - EIN/TIN:** A dropdown menu with "EIN" selected.
 - EIN:** A text input field.
 - Parent Taxpayer Identification Number (TIN):** A text input field.
 - Organization UEI Number:** A text input field.
- Organization Address (Taxpayer):**
 - Street Address:** A text input field.
 - Street Address 2:** A text input field.

The screenshot shows the continuation of the registration form with the following sections:

- State, Province, Region:** A dropdown menu.
- Urbanization (Puerto Rico only):** A text input field.
- Country:** A dropdown menu.
- Organization Type:** A text input field.
- Organization Sub- Type:** A text input field.
- Organization is eligible for elective payment:** A checkbox.
- Save:** A blue button at the bottom right.

Portal Homepage

Newly registered (or returning) applicants will be navigated to the authenticated portal homepage.

Low-Income Communities Bonus Credit Program

Create Application

Department of Energy Announcement: Tax credits under Category 1 is at full capacity

Credit Overview

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Related Articles

Cras mattis iudicium purus sit amet fermentum.

Cras mattis iudicium purus sit amet fermentum.

Program Capacity Dashboard

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Showing 10 of 10 items

Application Option	Total Capacity (MW)	Approved Allocations (MW)	Applications Pending Allocation (MW)	Capacity Remaining (MW)
Eligible Residential Behind-the-Meter (BTM)	280,000	70,000	10,000	200,000
Eligible Residential BTM - Additional Selection Criteria	450,000	220,000	50,000	180,000

Applicants can navigate to the Homepage, Credit Applications page, Previous Applications, or Help Resources via the top navigation.

Homepage will include a direct call-to-action to submit new applications.

General information including links to relevant internal (portal) or external (IRS or DOE sites) resources can be provided on the homepage.

Applicants will be able to view high-level capacity allocation reporting including capacity totals, capacity applied for, capacity remaining per category.

Portal Homepage (Cont'd)

Newly registered (or returning) applicants will be navigated to the authenticated portal homepage.

Other Eligible Low-Income Community Project	500,000	250,000	0,000	250,000
Other Eligible Community Project - Additional Selection Criteria	180,000	80,000	10,000	90,000
Located on Indian Land	130,000	70,000	0,000	60,000
Located on Indian Land - Additional Selection Criteria	700,000	400,000	200,000	100,000

Pages will include relevant security markings and reference OMB Control Number: 1545-2308.

The footer will include links to the Energy Credits Online (ECO) Homepage, Department of Energy, National Renewable Energy Laboratory, and Department of Energy Privacy Notice information.

Application for Allocation

By selecting the call-to-action or Tax Credits navigation on the homepage, applicants can access 48(e) credit applications.

ECO
Energy Credits Online

HOME **TAX CREDITS** ORGANIZATION APPLICATIONS HELP CENTER

Low-Income Communities Bonus Credit Program

Category 1: Located in a Low-Income Community

A facility located in a "low-income community," which generally includes any population census tract where (i) the poverty rate for such tract is at least 20 percent, (ii) in the case of a tract not located within a metropolitan area, the median family income for such tract does not exceed 80 percent of statewide median family income, or (iii) in the case of a tract located within a metropolitan area, the median family income for such tract does not exceed 80 percent of the greater of the statewide median family income or the metropolitan area median family income. [Learn More](#) →

Application Options	Description
Eligible Residential Behind-the-Meter (BTM)	Eligible Residential Behind-the-Meter (BTM)...
Eligible Residential BTM - Additional Selection Criteria	Eligible Residential Behind-the-Meter (BTM)...
Other Eligible LI Community Project	Other Eligible Low-Income Community Project...
Other Eligible LI Community Project - Additional Selection Criteria	Other Eligible Low-Income Community Project...

[View All](#)

Category 2: Located on Indian Land

A facility located on "Indian land" as defined in § 2601(2) of the Energy Policy Act of 1992 (25 U.S.C. 3501(2)). [Learn More](#) →

Application Options	Description
Located on Indian Land	Located on Indian land...
Located on Indian Land - Additional Selection Criteria	Eligible Tribal Land - Additional Selection Criteria...

[View All](#)

Category 3: Qualified Low-Income Residential Building Project

A facility that is part of a "qualified low-income residential building;" that is, a facility installed on a residential rental building participating in an affordable housing program[2] if the financial benefits of the electricity produced by such facility are allocated equitably among the occupants of the dwelling units of such building. [Learn More](#) →

Application Options	Description
Qualified Low-Income Residential Building Projects	Qualified Low-Income Residential Building Projec...
Qualified Low-Income Res. Building Projects - Additional Selection Criteria	Qualified Low-Income Res. Building Projects - add...

[View All](#)

Category 4: Qualified Low-Income Economic Benefit Project

A facility that is part of a "qualified low-income economic project" where at least 50 percent of the financial benefits of the electricity produced by such facility are provided to households with income of less than 200 percent of the poverty line applicable to a family of the size involved, or less than 80 percent of area median gross income. [Learn More](#) →

Application Options	Description
Qualified Low-Income Economic Benefit Projects	Qualified Low-Income Economic Benefit Projects...
Qualified Low-Income Economic Benefit Projects - Additional Selection Criteria	Qualified Low-Income Economic Benefit Proje...

[View All](#)

Applicants will have the ability to choose the category and application option for which they are applying. By selecting the application option hyperlink applicants will launch the application flow.

Note: the following slides showcase Category 1 application option: Eligible Residential Behind-the-Meter (BTM). To view conditional pages for the remainder of Categories 1-4 see the appendix.

Application for Allocation

Once applicants select the sub-category they wish to apply for, they will be brought to an overview page that provides additional details and requirements on the category and/or sub-category.

The screenshot shows the ECO Energy Credits Online interface. The header includes the ECO logo and navigation links for HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER. The main content area displays a credit program overview for 'Eligible Residential Behind-the-Meter (BTM)'. It includes a 'Credit Program' icon, the program name, and a 'Description' section with placeholder text. Below the description is an 'Apply' button. The entire content area is enclosed in a light green border.

Applicants can review a summary of the tax credit category and sub-category prior to beginning the application process.

Applicants will select **Apply** to begin their application.

Application for Allocation

Applicants will be prompted to enter all Facility Information and Details including address, latitude/longitude, technology type, facility size, cost, etc.

The screenshot shows the 'Application Details' page of the ECO Energy Credits Online system. The page is divided into two main sections: 'Application Details' and 'Steps'. The 'Application Details' section is highlighted with a green border and contains the following fields:

- Project Name (optional)
- Country (required)
- Facility Street Address (required)
- Street Address 2 (optional)
- City (required)
- State, Province, Region (required)
- Zipcode (required)
- Urbanization (Puerto Rico only) (optional)
- GPS Coordinates of the Facility (required):
 - Latitude (required)
 - Longitude (required)

The 'Steps' section on the right shows a progress indicator with two steps: 'Application Details' (current step) and 'Application Documentation'.

Applicants will enter all **Facility Identification Details** including optional Project Name and Facility Street Address.

Note: The Development Team is investigating reordering of fields (e.g., moving Country to be near State).

Application for Allocation

Applicants will be prompted to enter all Facility Information and Details including address, latitude/longitude, technology type, facility size, cost, etc.

The form is divided into four main sections, each with a title and a list of required fields:

- GPS Coordinates of the Facility:**
 - * Latitude (with an information icon)
 - * Longitude (with an information icon)
- Facility Technology Details:**
 - * Technology Type:
 - Solar Energy Facility
 - Wind Energy Facility
 - The qualifying technology is installed in connection with energy storage.
- Facility Size:**
 - * Qualified Facility Nameplate Capacity (kW AC) (with an information icon)
 - * Qualified Facility Nameplate Capacity (kW DC) (with an information icon)
 - * Energy Storage Nameplate Power Rating (kW) (with an information icon)
 - * Energy Storage Nameplate Energy Capacity (kWh) (with an information icon)
- Facility Usage:**
 - * Customer/Off-taker Type:
 - Single Family Residential
 - Multifamily Residential
 - * Ownership Model:
 - Applicant is both the customer/off-taker and the owner of the qualified energy facility
 - Applicant is the owner of the qualified energy facility ONLY
 - * Point of Interconnection:
 - Behind the meter
 - Off-grid

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

Applicants will enter the facility **Latitude** and **Longitude**.

Applicants will select the facility **Technology Type (Solar or Wind)** and identify if the facility includes **Energy Storage**.

Applicants will enter the **energy generating capacity** of the facility.

Note: fields are conditional based on the technology type selected and energy storage identification. For example, if I select Wind and no energy storage, I will be prompted to complete only Energy Generating Capacity (kW AC).

Applicants will be prompted to enter **Facility Usage** details including Customer Type, Ownership Model, Point of Interconnection, and Additional Selection Criteria.

Note: Facility Usage is conditional for each subcategory based on requirements outlined in guidance. Questions and response options will differ across each subcategory.

Once all required fields have been completed, applicants will select **Next** to move on to required documentation.

Application for Allocation

Applicants will be prompted to attach all required documents.

Application Documentation

Upload the following Signed Documentation:

- An executed contract to purchase the facility, an executed contract to lease the facility, or an executed power purchase agreement for the facility.

Upload Files Or drop files

Upload the Final Executed Interconnection Agreement Documentation:

- A copy of the final executed interconnection agreement, if applicable.

If an interconnection agreement is not applicable to the facility (for example, due to utility ownership), this 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. If the facility is located in a market where the interconnection agreement cannot be signed prior to construction of the facility or interconnection facilities, this requirement is satisfied by a signed conditional approval letter from the jurisdictional utility and an affidavit from a senior corporate officer of the applicant (or someone with authority to bind the applicant) stating that an interconnection agreement cannot be executed until after construction of the facility.

Upload Files Or drop files

Upload Ad Hoc Documentation:

Upload Files Or drop files

Steps

- Application Details
- Application Documentation

Previous Next

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Applicants will be prompted to attach all required documents per category requirements outlined in the NPRM.

Note: Documentation requirements are conditional based on subcategory chosen by the applicant.

Once required documents have been attached, applicants will select **Next** to review their application prior to submission.

Application for Allocation

Applicants will be prompted to review all information prior to submission.

ECO
Energy Credits Online
Powered by Department of Energy

HOME TAX CREDITS ORGANIZATION APPLICATIONS HELP CENTER

i Verify Information and Submit
Take a moment to review your application.
Click Edit to enter or update your application information.
When you're finished, click Submit Application. You won't be able to edit your application once it's submitted.

Credits Application
a01BZ00000Sub1

Category Type	Application Option	Status	Application Stage
Category 1	Eligible Residential Behind-the-Meter (BTM)	In Process	Application for Allocation

In progress Submitted Under Review Suspended Rejected Allocation Approved Allocation Not Approved Closed Rejected Withdrawn

Organization Details **Application for Allocation** Request for Tax Credit Requirements

Project Name
Solar Facility 1001

Facility Address
123 Test In

Facility Address Line 2

Facility City
Test City

Facility State
Texas

Zipcode
98115

Facility Country
United States

Urbanization (Puerto Rico Only)

Applicants will be prompted to review all information for accuracy prior to application submission.

Applicants can view their application progress/status.

Applicants can make any necessary updates using the **pencil** edit feature.

Application for Allocation

Applicants will be prompted to review all information prior to submission.

Applicants will select **Submit** and be prompted to agree to required Attestations.

The screenshot shows a web interface for application submission. On the left, under 'Application Attachments', there is a list of files including 'Executive Contract' and a blue 'Submit' button. The main area is titled 'Application Attestations' and contains a list of 10 items, each with a checked checkbox. The items are:

- I attest that the qualifying facility has obtained all Federal, State, Tribal, and/or local non-ministerial permits, or that they are not needed for this facility.
- I attest that any end-use customer(s)/oftaker(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, purchase, lease, or enter into an executed power purchase agreement for the facility.
- I attest that the qualifying facility is sized, or that customer/oftaker subscriptions will be sized, to meet no more than 110% of historical customer load, or future load projections.
- I attest that the proposed location of the qualifying facility has been determined suitable for installation.
- I attest that the qualifying facility will be located in a low-income community defined as a population census tract with a poverty rate of at least 20 percent, or, in the case of a tract not located within a metropolitan area, the median family income for such tract does not exceed 80 percent of statewide median family income, or in the case of a tract located within a metropolitan area, the median family income for such tract does not exceed 80 percent of the greater of statewide median family income or the metropolitan area median family income.
- I attest that when performing the activities that support this application, I was in compliance with all relevant federal, state, and local laws, building codes, permitting requirements, consumer protection provisions, and safety obligations, and that I did not engage in any unfair or deceptive acts or practices.
- 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. If this facility is placed in service prior to being awarded an allocation of Capacity Limitation, I will request to withdraw my application for Capacity Limitation.
- I attest that the qualifying facility and the energy storage technology that is installed in connection with such facility are owned by a single legal entity, located on the same or contiguous pieces of land, have a common interconnection point, are described in one or more common environmental or other regulatory permits, and the energy storage technology is charged no less than 50 percent by the other eligible property. Energy storage technology that has a power capacity rating of no more than twice the capacity rating of the connected qualified wind or solar facility is deemed to be charged no less than 50 percent by the other eligible property.
- I attest that 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) are aggregated and treated as a single facility.
- Penalty of Perjury**
I declare that I am authorized to legally bind [name of taxpayer]. 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.

At the bottom right of the attestation section is a blue 'Confirm' button.

Applicants will be required to **Attest** to all required Attestations prior to submission.

Note: all Attestations are conditional based on subcategory selected and applicant responses.

Once applicants have attested, they can **confirm submission** of their 48(e) application for allocation

Request for Tax Credit

When an applicant's facility is placed in service after it has been awarded an allocation, applicants will return to their previously submitted applications to submit their Request for Tax Credit (Placed in Service) application.

The screenshot displays the 'Organization Applications' page in the ECO Energy Credits Online system. The navigation bar includes 'HOME', 'TAX CREDITS', 'ORGANIZATION APPLICATIONS' (highlighted with a green box), and 'HELP CENTER'. Below the header, the page title 'Organization Applications' is followed by a placeholder text: 'Ullamco laboris nisi ut aliquid ex ea commodo consequat. Curabitur est gravida et libero vitae dictum. Ab illo tempore, ab est sed immemorabili.' A 'Credit Applications Recently Viewed' section shows a table with 4 items. The table has the following data:

Control Number	Project Name	Category Type	Status	Application Stage	Date Submitted	Applying Contact
1 EP-0091901	Project 1	Category 1	Submitted	Application for Allocation	10/9/2023	Mary Marvel
2 EP-0091901	Project 2	Category 3	Submitted	Application for Allocation	11/12/2023	Dennis McGarry
3 EP-0091901	Project 3	Category 1	Under Review	Application for Allocation	12/11/2023	Tony Mac
4 EP-0091901	Project 3	Category 1	Allocation Approved	Application for Allocation	02/10/2024	Mac Miller

The fourth row of the table is highlighted with a green border. A search bar and various utility icons are visible above the table.

Applicants will select **Organization Applications** to view previously submitted applications.

Applicants will locate the Application for Allocation they wish to submit a Request for Tax Credit for upon the facility being placed in service.

Request for Tax Credit

When an applicant's facility is placed in service after it has been awarded an allocation, applicants will return to their previously submitted applications to submit their Request for Tax Credit (Placed in Service) application.

The screenshot shows the ECO Energy Credits Online interface. At the top, there is a navigation bar with 'HOME', 'TAX CREDITS', 'ORGANIZATION APPLICATIONS', and 'HELP CENTER'. A success message box states: 'Success! Your allocation application has been approved. Once you have successfully place your facility in service and have all required documentation, please proceed to Request for Tax Credit below.' Below this, a credit application card is shown with the ID 'a0BZ00008a1v1'. A table lists application details: Category Type (Category 1), Application Option (Eligible Residential Behind-the-Meter (BTM)), Status (Allocation Approved), and Application Stage (Application for Allocation). A workflow bar shows steps: Allocation Appr... (highlighted), Allocation Not..., Closed, Rejected, and Withdrawn. Below the workflow, a form titled 'Request for Tax Credit' is visible, with tabs for 'Organization Details', 'Application for Allocation', 'Request for Tax Credit', and 'Requirements'. The form fields include Project Name (Solar Facility 1001), Facility Address (123 Test St), Facility City (Test City), Facility State (Texas), Zipcode (98115), Facility Country (United States), and Facility Location (22-11111, 11-11111).

Applicants will select **Request for Tax Credit** to begin the placed in service application flow.

Applicants can review previously submitted information from their initial Application for Allocation prior to beginning their Request for Tax Credit application.

Request for Tax Credit

Once an applicant **Apply**, they will be prompted to identify if information from their original application has changed.

The screenshot shows a web form titled "Request for Tax Credit Change Confirmation" within the ECO Energy Credits Online portal. The form asks if there have been any changes to the kW or kWh capacity of a Qualified Facility Nameplate Capacity or the Energy Storage Nameplate Energy Capacity. It provides instructions to select "Yes" to edit information or contact support for additional changes. The form includes radio buttons for "Yes" and "No", and "Exit" and "Next" buttons. A "Steps" sidebar on the right shows the current step as "Request for Tax Credit Change Confirmation" and the next step as "Request for Tax Credit Documentation".

Applicants will select **Yes** or **No** to move forward to the next step of the application process.

Applicants will select **Next** to move forward.

Request for Tax Credit

If they select **Yes**, applicants will be allowed to enter certain non-material changes on their Request for Tax Credit application and select **Next** to move forward.

ECO
Energy Credits Online

HOME TAX CREDITS ORGANIZATION APPLICATIONS HELP CENTER

Technology Capacity Changes

*If you have additional changes that need to be made to your existing application, please contact the team at XXX@.com

Facility Technology Type

* Technology Type

Solar Energy Facility

Wind Energy Facility

The qualifying technology is installed in connection with energy storage. ⓘ

* Qualified Facility Nameplate Capacity (kW AC)

* Qualified Facility Nameplate Capacity (kW DC)

* Energy Storage Nameplate Power Rating (kW)

* Energy Storage Nameplate Energy Capacity (kWh)

Previous **Next**

Steps

- Request for Tax Credit Change Confirmation
- Technology Capacity Changes**
- Request for Tax Credit Documentation

Applicants are able to make certain non-material changes to information including Nameplate Capacity or Energy Storage.

Note: fields are conditional based on the technology type selected and energy storage identification. For example, if I select Wind and no energy storage, I will be prompted to complete only Nameplate Capacity (kW AC).

*Note: Other changes are not allowable within the application, and applicant will be directed to reach out to the help desk for further guidance on eligibility. If an applicant selects **No** on prior screen they will move directly to documentation.*

Applicants will select **Next** to upload required documentation.

Request for Tax Credit

Applicants will be prompted to enter their Placed in Service Date and upload all required placed in service documentation outlined in the NPRM.

The screenshot shows a web interface for requesting tax credit documentation. At the top, there is a navigation bar with the ECO logo and links for HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER. The main content area is titled 'Request For Tax Credit Documentation'. It features a date input field for 'Placed in Service Date' (MM-DD-YYYY) with a calendar icon. Below this are three file upload sections: 'Upload the Placement in Service at Project Location Documentation', 'Upload the Verification of As-Built Nameplate Capacity Documentation', and 'Upload Ad Hoc Documentation'. Each section includes an 'Upload Files' button and 'Or drop files' text. At the bottom, there are 'Previous' and 'Next' buttons. A 'Steps' sidebar on the right lists three steps: 'Request for Tax Credit Change Confirmation' (completed), 'Technology Capacity Changes' (completed), and 'Request for Tax Credit Documentation' (current step, highlighted with a blue circle).

Applicants will be prompted to enter their Placed in Service Date.

Applicants will be prompted to attach all required documentation for the placed in service phase as outlined in the NPRM.

Applicants will select **Next** to move forward and review their application prior to submission.

Request for Tax Credit

Applicants will be prompted to review all information prior to submission.

The screenshot displays the ECO Energy Credits Online interface. At the top, there is a navigation bar with the ECO logo and links for HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER. A search icon, notification bell, and user profile icon are also present. Below the navigation bar, a green-bordered box highlights a notification titled "Verify Information and Submit" with instructions to review the application, click "Edit" to update information, and click "Submit Application" when finished. Below this, another green-bordered box highlights a table of application details:

Category Type	Application Option	Status	Application Stage
Category 1	Eligible Residential Behind-the-Meter (BTM)	In Process	Request for Tax Credit

Below the table is a progress bar with stages: In progress (highlighted), Submitted, Under Review, Suspended, Reviewed, Allocation Approved, Allocation Not Approved, Closed, Rejected, and Withdrawn. Further down, there are tabs for Organization Details, Application for Allocation, Request for Tax Credit (selected), and Requirements. A "Placed in Service Date" field shows "06/14/2023" with a pencil icon for editing. Below this is a "Files (3)" section with three documents: "Permission to Operate (PTO) letter", "(PE) stamped as-built design plan", and "Nameplate capacity (PTO Letter)". At the bottom left, a blue "Submit" button is highlighted with a green border.

Applicants will be prompted to review all information for accuracy prior to application submission.

Applicants can view their application progress/status.

Applicants can make any necessary updates using the **pencil** edit feature.

Applicants will select **Submit** and be prompted to agree to required Attestations.

Request for Tax Credit

Applicants will be prompted to review all information prior to submission.

Application Attestations

I attest that no material ownership and/or qualifying facility changes have occurred. Material ownership and/or qualifying facility changes include:

- Change in location.
- Nameplate capacity increased such that it exceeds the less than 5-MW AC output limitation or decreased by the greater of 2 kW or 25 percent of the Capacity Limitation awarded in the allocation.
- Unable to satisfy the financial benefits requirements for Category 3 or Category 4.
- The facility was not placed in service within four years after the date the applicant was notified of the allocation of Capacity Limitation to the facility.
- The facility received a Capacity Limitation allocation based, in part, on meeting the Ownership Criteria and ownership of the facility changes prior to the facility being placed in service such that the Ownership criteria is no longer satisfied, unless a) the original applicant retains an ownership interest in the entity that owns the facility and b) the successor owner attests that after the five year recapture period, the original applicant that met the Ownership Criteria will become the owner of the facility or that this original applicant will have the right of first refusal.

I declare that I am authorized to legally bind [name of taxpayer]. 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.

Confirm

Applicants will be required to **Attest** to all required Attestations prior to submission.

Once applicants have attested, they can **confirm submission** of their 48(e) request for tax credit.

Appendix

Conditional Questions, Documentation, and Attestations for:

Categories 1b – 1d

Categories 2a – 2b

Categories 3a – 3b

Categories 4a – 4b



U.S. DEPARTMENT OF
ENERGY

Application for Allocation

Applicants will be prompted to enter all Facility Information and Details including address, latitude/longitude, technology type, facility size, cost, etc.

The screenshot shows the 'ECO Energy Credits Online' application interface. The top navigation bar includes 'HOME', 'TAX CREDITS', 'ORGANIZATION APPLICATIONS', and 'HELP CENTER'. The main content area is titled 'Application Details' and contains a form with the following sections:

- Facility Identification Details:** A green-bordered box containing:
 - Project Name (optional)
 - Country (required)
 - Facility Street Address (required)
 - Street Address 2
 - City (required)
 - State, Province, Region (required)
 - Zipcode
 - Urbanization (Puerto Rico only)
- GPS Coordinates of the Facility:**
 - Latitude (required)
 - Longitude (required)

A 'Steps' sidebar on the right indicates the current progress: 'Application Details' is the active step, and 'Application Documentation' is the next step.

Applicants will enter all **Facility Identification Details** including optional Project Name and Facility Street Address.

Application for Allocation

Applicants will be prompted to enter all Facility Information and Details including address, latitude/longitude, technology type, facility size, cost, etc.

GPS Coordinates of the Facility

*Latitude *Longitude

Facility Technology Details

* Technology Type

Solar Energy Facility

Wind Energy Facility

The qualifying technology is installed in connection with energy storage.

* Qualified Facility Nameplate Capacity (kW DC)

* Qualified Facility Nameplate Capacity (kW AC)

* Energy Storage Nameplate Power Rating (kW)

* Energy Storage Nameplate Energy Capacity (kWh)

* Customer/ Offtaker Type

Single Family Residential

Multifamily Residential

* Ownership Model

Applicant is both the customer/off-taker and the owner of the qualified energy facility

Applicant is the owner of the qualified energy facility ONLY

* Point of Interconnection

Behind the meter

Off-grid

* Additional Selection Criteria

Facility is located in a Persistent Poverty County

Facility is located in an eligible CEJST Census Tract

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

Previous

Applicants will enter the facility **Latitude** and **Longitude**.

Applicants will select the facility **Technology Type (Solar or Wind)** and identify if the facility includes **Energy Storage**.

Applicants will enter the **energy generating capacity** of the facility.

Note: fields are conditional based on the technology type selected and energy storage identification. For example, if I select Wind and no energy storage, I will be prompted to complete only Nameplate Capacity (kW AC)

Applicants will be prompted to enter **Facility Usage** details including Customer Type, Ownership Model, Point of Interconnection, and Additional Selection Criteria.

Note: Facility Usage is conditional for each subcategory based on requirements outlined in guidance. Questions and response options will differ across each subcategory.

Once all required fields have been completed, applicants will select **Next** to move on to required documentation.

Application for Allocation

Applicants will be prompted to attach all required documents.

The screenshot shows the 'Category 1 | Application Documentation' page. It features a navigation bar at the top with 'HOME', 'TAX CREDITS', 'ORGANIZATION APPLICATIONS', and 'HELP CENTER'. A 'Steps' sidebar on the right indicates the current step is 'Application Documentation'. The main content area is divided into four sections, each with an 'Upload Files' button and 'Or drop files' text:

- Upload the following Signed Documentation:**
 - *Required for Behind the Meter (BTM) facilities.**
 - An executed contract to purchase the facility, an executed contract to lease the facility, or an executed power purchase agreement for the facility.
- Upload the Final Executed Interconnection Agreement Documentation:**
 - *Required for Front-of-the-Meter (FTM) facilities and Behind-the-Meter (BTM) facilities greater than 1 MW-AC**
 - A copy of the final executed interconnection agreement, if applicable.
 - If an interconnection agreement is not applicable to the facility (for example, due to utility ownership), this 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. If the facility is located in a market where the interconnection agreement cannot be signed prior to construction of the facility or interconnection facilities, this requirement is satisfied by a signed conditional approval letter from the jurisdictional utility and an affidavit from a senior corporate officer of the applicant (or someone with authority to bind the applicant) stating that an interconnection agreement cannot be executed until after construction of the facility.
- Upload the Additional Selection Criteria Documentation:**
 - *Only Necessary for Category 1 if applying under Additional Selection Criteria**
 - If applying under Additional Selection Criteria: Documentation demonstrating applicant meets Ownership Criteria
- Upload Ad Hoc Documentation:**

At the bottom of the form, there are 'Previous' and 'Next' buttons. The 'Next' button is highlighted with a green box.

Applicants will be prompted to attach all required documents per category requirements outlined in the NPRM.

Note: Documentation requirements are conditional based on subcategory chosen by the applicant.

Once required documents have been attached, applicants will select **Next** to review their application prior to submission.

Application for Allocation

Applicants will be prompted to review all information prior to submission.

Organization Type

Organization Type

Individual

Submit

Application Attestations

- I attest that the qualifying facility has obtained all Federal, State, Tribal, and/or local non-ministerial permits, or that they are not needed for this facility.
- I attest that when performing the activities that support this application, I was in compliance with all relevant federal, state, and local laws, building codes, permitting requirements, consumer protection provisions, and safety obligations, and that I did not engage in any unfair or deceptive acts or practices.
- I attest that the qualifying facility is sized, or that customer/offtaker subscriptions will be sized, to meet no more than 110% of historical customer load, or future load projections.
- I attest that the proposed location of the qualifying facility has been determined suitable for installation.
- I attest that the qualifying facility will be located in a low-income community defined as a population census tract with a poverty rate of at least 20 percent, or, in the case of a tract not located within a metropolitan area, the median family income for such tract does not exceed 80 percent of statewide median family income, or in the case of a tract located within a metropolitan area, the median family income for such tract does not exceed 80 percent of the greater of statewide median family income or the metropolitan area median family income.
- 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, purchase, lease, or enter into an executed power purchase agreement for the facility.
- I attest that the qualifying facility will be located in a Persistent Poverty County (PPC) or in a census tract that is designated in the Climate and Economic Justice Screening Tool (CEJST) as disadvantaged based on whether the tract is either (a) greater than or equal to the 90th percentile for energy burden and is greater than or equal to the 65th percentile for low income, or (b) greater than or equal to the 90th percentile for PM exposure and is greater than or equal to the 65th percentile for low income.
- 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. If this facility is placed in service prior to being awarded an allocation of Capacity Limitation, I will request to withdraw my application for Capacity Limitation.
- I attest that the qualifying facility and the energy storage technology that is installed in connection with such facility are owned by a single legal entity, located on the same or contiguous pieces of land, have a common interconnection point, are described in one or more common environmental or other regulatory permits, and the energy storage technology is charged no less than 50 percent by the other eligible property. Energy storage technology that has a power capacity rating of no more than twice the capacity rating of the connected qualified wind or solar facility is deemed to be charged no less than 50 percent by the other eligible property.
- I attest that 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) are aggregated and treated as a single facility.
- Penalty of Perjury**
I declare that I am authorized to legally bind [name of taxpayer]. 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.

Confirm

Applicants will select **Submit** and be prompted to agree to required Attestations.

Applicants will be required to **Attest** to all required Attestations prior to submission.

Note: all Attestations are conditional based on subcategory selected and applicant responses.

Once applicants have attested, they can **confirm submission** of their 48(e) application for allocation

Application for Allocation

Applicants will be prompted to enter all Facility Information and Details including address, latitude/longitude, technology type, facility size, cost, etc.

The screenshot shows the 'Application Details' page of the ECO Energy Credits Online system. The 'Facility Identification Details' section is highlighted with a green border and contains the following fields:

- Project Name (optional)
- Country (required)
- Facility Street Address (required)
- Street Address 2
- City (required)
- State, Province, Region (required)
- Zipcode
- Urbanization (Puerto Rico only)

Below this section is the 'GPS Coordinates of the Facility' section with fields for Latitude and Longitude.

The 'Steps' sidebar on the right indicates the current step is 'Application Details', with 'Application Documentation' as the next step.

Applicants will enter all **Facility Identification Details** including optional Project Name and Facility Street Address.

Application for Allocation

Applicants will be prompted to enter all Facility Information and Details including address, latitude/longitude, technology type, facility size, cost, etc.

The screenshot displays a web form with several sections highlighted by green boxes:

- GPS Coordinates of the Facility:** Includes input fields for Latitude and Longitude.
- Facility Technology Details:** Includes radio buttons for Technology Type (Solar Energy Facility, Wind Energy Facility) and a checkbox for Energy Storage.
- Capacity and Energy Storage:** Includes input fields for Qualified Facility Nameplate Capacity (kW DC), Qualified Facility Nameplate Capacity (kW AC), Energy Storage Nameplate Power Rating (kW), and Energy Storage Nameplate Energy Capacity (kWh).
- Customer/ Offtaker Type:** Includes radio buttons for Multifamily Residential, Nonresidential, Customers/offtakers of a community solar/wind facility, and Other.
- Ownership Model:** Includes radio buttons for Applicant is both the customer/off-taker and the owner of the qualified energy facility, and Applicant is the owner of the qualified energy facility ONLY.
- Point of Interconnection:** Includes radio buttons for Behind the meter, Front of the meter, and Off-grid.

At the bottom of the form, there are 'Previous' and 'Next' buttons.

Applicants will enter the facility **Latitude** and **Longitude**.

Applicants will select the facility **Technology Type (Solar or Wind)** and identify if the facility includes **Energy Storage**.

Applicants will enter the **energy generating capacity** of the facility.

Note: fields are conditional based on the technology type selected and energy storage identification. For example, if I select Wind and no energy storage, I will be prompted to complete only Nameplate Capacity (kW AC)

Applicants will be prompted to enter **Facility Usage** details including Customer Type, Ownership Model, Point of Interconnection, and Additional Selection Criteria.

Note: Facility Usage is conditional for each subcategory based on requirements outlined in guidance. Questions and response options will differ across each subcategory.

Once all required fields have been completed, applicants will select **Next** to move on to required documentation.

Application for Allocation

Applicants will be prompted to attach all required documents.

The screenshot shows the 'Category 1 | Application Documentation' page. It features three main sections for document uploads:

- Upload the following Signed Documentation:** *Required for Behind the Meter (BTM) facilities. Includes a list item: 'An executed contract to purchase the facility, an executed contract to lease the facility, or an executed power purchase agreement for the facility.' Below is an 'Upload Files' button and a text input field.
- Upload the Final Executed Interconnection Agreement Documentation:** *Required for Front-of-the-Meter (FTM) facilities and Behind-the-Meter (BTM) facilities greater than 1 MW-AC. Includes a list item: 'A copy of the final executed interconnection agreement, if applicable.' Below is explanatory text and an 'Upload Files' button with a text input field.
- Upload Ad Hoc Documentation:** Below is an 'Upload Files' button and a text input field.

At the bottom right, a blue 'Next' button is highlighted with a green box. A 'Previous' button is also visible to its left. A 'Steps' sidebar on the right shows 'Application Details' as the first step and 'Application Documentation' as the current step.

Applicants will be prompted to attach all required documents per category requirements outlined in the NPRM.

Note: Documentation requirements are conditional based on subcategory chosen by the applicant.

Once required documents have been attached, applicants will select **Next** to review their application prior to submission.

Application for Allocation

Applicants will be prompted to review all information prior to submission.

Applicants will select **Submit** and be prompted to agree to required Attestations.

Organization Type

Organization Type

Individual

Submit

Application Attestations

- I attest that the qualifying facility has obtained site control through ownership, an executed lease contract, site access agreement, or similar agreement with the property owner where the facility is to be located.
- I attest that the qualifying facility has obtained all Federal, State, Tribal, and/or local non-ministerial permits, or that they are not needed for this facility.
- I attest that when performing the activities that support this application, I was in compliance with all relevant federal, state, and local laws, building codes, permitting requirements, consumer protection provisions, and safety obligations, and that I did not engage in any unfair or deceptive acts or practices.
- I attest that the qualifying facility is sized, or that customer/offtaker subscriptions will be sized, to meet no more than 110% of historical customer load, or future load projections.
- I attest that the proposed location of the qualifying facility has been determined suitable for installation.
- I attest that the qualifying facility will be located in a low-income community defined as a population census tract with a poverty rate of at least 20 percent, or, in the case of a tract not located within a metropolitan area, the median family income for such tract does not exceed 80 percent of statewide median family income, or in the case of a tract located within a metropolitan area, the median family income for such tract does not exceed 80 percent of the greater of statewide median family income or the metropolitan area median family income.
- 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, purchase, lease, or enter into an executed power purchase agreement for the 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. If this facility is placed in service prior to being awarded an allocation of Capacity Limitation, I will request to withdraw my application for Capacity Limitation.
- I attest that the qualifying facility and the energy storage technology that is installed in connection with such facility are owned by a single legal entity, located on the same or contiguous pieces of land, have a common interconnection point, are described in one or more common environmental or other regulatory permits, and the energy storage technology is charged no less than 50 percent by the other eligible property. Energy storage technology that has a power capacity rating of no more than twice the capacity rating of the connected qualified wind or solar facility is deemed to be charged no less than 50 percent by the other eligible property.
- I attest that the qualifying facility meets the statutory definition of a single "qualified solar and wind facility" ((48)(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) are aggregated and treated as a single facility.
- Penalty of Perjury**
I declare that I am authorized to legally bind [name of taxpayer]. 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.

Confirm

Applicants will be required to **Attest** to all required Attestations prior to submission.

Note: all Attestations are conditional based on subcategory selected and applicant responses.

Once applicants have attested, they can **confirm submission** of their 48(e) application for allocation

Application for Allocation

Applicants will be prompted to enter all Facility Information and Details including address, latitude/longitude, technology type, facility size, cost, etc.

The screenshot shows the 'Application Details' form in the ECO Energy Credits Online system. The form is divided into two main sections: 'Facility Identification Details' and 'GPS Coordinates of the Facility'. The 'Facility Identification Details' section includes the following fields: Project Name (optional), Country (required, dropdown), Facility Street Address (required), Street Address 2, City (required), State, Province, Region (required, dropdown), Zipcode, and Urbanization (Puerto Rico only). The 'GPS Coordinates of the Facility' section includes Latitude (required) and Longitude (required) fields. A 'Steps' sidebar on the right indicates that 'Application Details' is the current step, and 'Application Documentation' is the next step. A green box highlights the 'Facility Identification Details' section, and a green line points from this box to the explanatory text on the right.

Applicants will enter all **Facility Identification Details** including optional Project Name and Facility Street Address.

Application for Allocation

Applicants will be prompted to enter all Facility Information and Details including address, latitude/longitude, technology type, facility size, cost, etc.

The screenshot shows a web form with several sections:

- GPS Coordinates of the Facility:** Two input fields for Latitude and Longitude.
- Facility Technology Details:** Radio buttons for Solar Energy Facility and Wind Energy Facility. A checkbox for "The qualifying technology is installed in connection with energy storage".
- Capacity:** Four input fields for Qualified Facility Nameplate Capacity (kW DC), Qualified Facility Nameplate Capacity (kW AC), Energy Storage Nameplate Power Rating (kW), and Energy Storage Nameplate Energy Capacity (kWh).
- Customer/ Offtaker Type:** Radio buttons for Multifamily Residential, Nonresidential, Customers/offtakers of a community solar/wind facility, and Other.
- Ownership Model:** Radio buttons for "Applicant is both the customer/off-taker and the owner of the qualified energy facility" and "Applicant is the owner of the qualified energy facility ONLY".
- Point of Interconnection:** Radio buttons for Behind the meter, Front of the meter, and Off-grid.
- Additional Selection Criteria:** Radio buttons for various categories like Persistent Poverty County, CEJST Census Tract, Tribal Enterprise, Alaska Native Corporation, Renewable Energy Cooperative, Qualified Renewable Energy Company, and Qualified Tax-Exempt Entity.
- Navigation:** "Previous" and "Next" buttons at the bottom.

Applicants will enter the facility **Latitude** and **Longitude**.

Applicants will select the facility **Technology Type (Solar or Wind)** and identify if the facility includes **Energy Storage**.

Applicants will enter the **energy generating capacity** of the facility.

Note: fields are conditional based on the technology type selected and energy storage identification. For example, if I select Wind and no energy storage, I will be prompted to complete only Nameplate Capacity (kW AC)

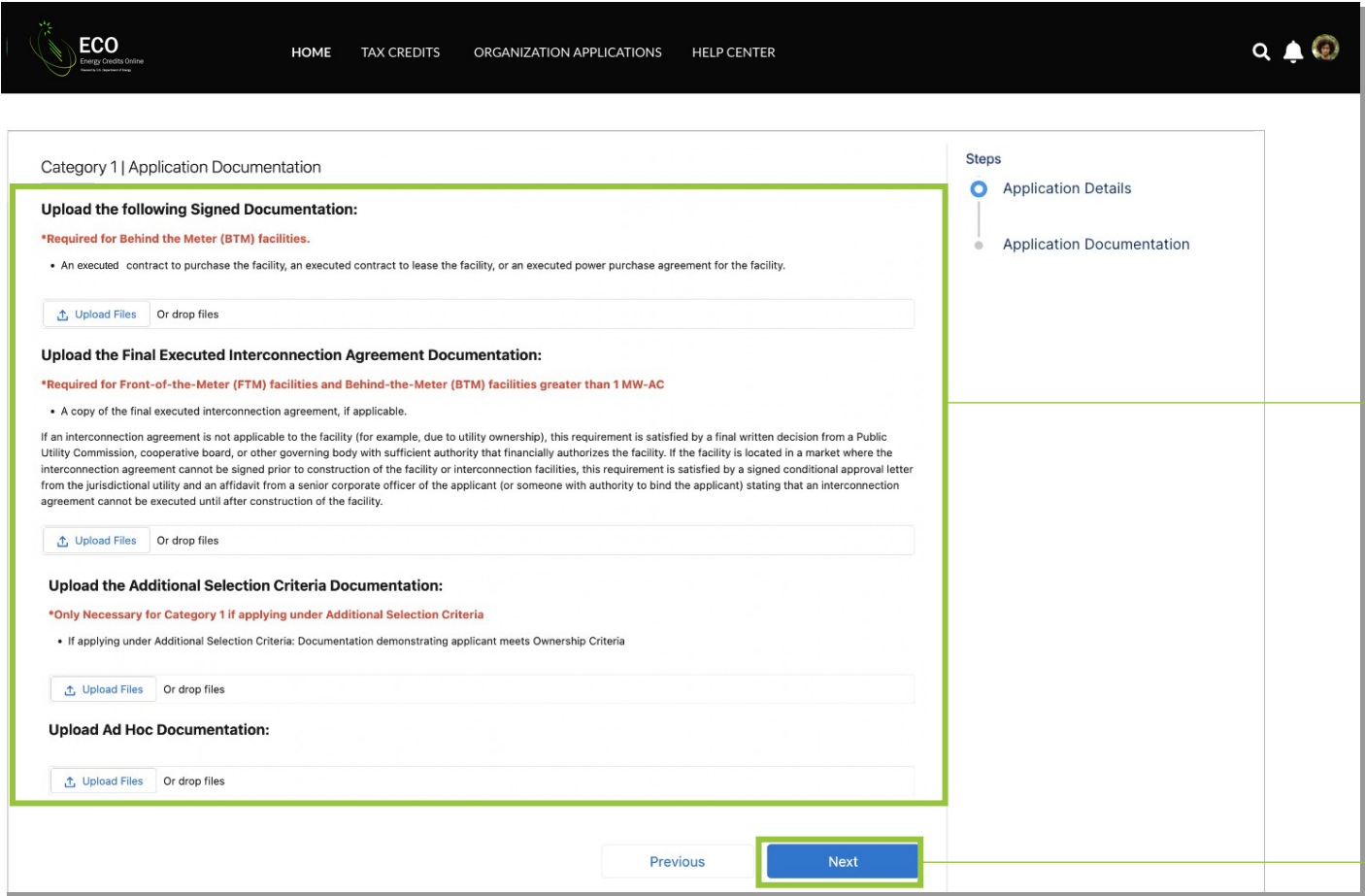
Applicants will be prompted to enter **Facility Usage** details including Customer Type, Ownership Model, Point of Interconnection, and Additional Selection Criteria.

Note: Facility Usage is conditional for each subcategory based on requirements outlined in guidance. Questions and response options will differ across each subcategory.

Once all required fields have been completed, applicants will select **Next** to move on to required documentation.

Application for Allocation

Applicants will be prompted to attach all required documents.



Applicants will be prompted to attach all required documents per category requirements outlined in the NPRM.

Note: Documentation requirements are conditional based on subcategory chosen by the applicant.

Once required documents have been attached, applicants will select **Next** to review their application prior to submission.

Application for Allocation

Applicants will be prompted to review all information prior to submission.

Organization Type

Organization Type
Individual

Application Attestations

- I attest that the qualifying facility has obtained site control through ownership, an executed lease contract, site access agreement, or similar agreement with the property owner where the facility is to be located.
- I attest that the qualifying facility has obtained all Federal, State, Tribal, and/or local non-ministerial permits, or that they are not needed for this facility.
- I attest that when performing the activities that support this application, I was in compliance with all relevant federal, state, and local laws, building codes, permitting requirements, consumer protection provisions, and safety obligations, and that I did not engage in any unfair or deceptive acts or practices.
- I attest that the qualifying facility is sized, or that customer/offtaker subscriptions will be sized, to meet no more than 110% of historical customer load, or future load projections.
- I attest that the proposed location of the qualifying facility has been determined suitable for installation.
- I attest that the qualifying facility will be located in a low-income community defined as a population census tract with a poverty rate of at least 20 percent, or in the case of a tract not located within a metropolitan area, the median family income for such tract does not exceed 80 percent of statewide median family income, or in the case of a tract located within a metropolitan area, the median family income for such tract does not exceed 80 percent of the greater of statewide median family income or the metropolitan area median family income.
- 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, purchase, lease, or enter into an executed power purchase agreement for the facility.
- I attest that the qualifying facility will be located in a Persistent Poverty County (PPC) or in a census tract that is designated in the Climate and Economic Justice Screening Tool (CEJST) as disadvantaged based on whether the tract is either (a) greater than or equal to the 90th percentile for energy burden and is greater than or equal to the 65th percentile for low income, or (b) greater than or equal to the 90th percentile for PM exposure and is greater than or equal to the 65th percentile for low income.
- 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. If this facility is placed in service prior to being awarded an allocation of Capacity Limitation, I will request to withdraw my application for Capacity Limitation.
- I attest that the qualifying facility and the energy storage technology that is installed in connection with such facility are owned by a single legal entity, located on the same or contiguous pieces of land, have a common interconnection point, are described in one or more common environmental or other regulatory permits, and the energy storage technology is charged no less than 50 percent by the other eligible property. Energy storage technology that has a power capacity rating of no more than twice the capacity rating of the connected qualified wind or solar facility is deemed to be charged no less than 50 percent by the other eligible property.
- I attest that the qualifying facility meets the statutory definition of a single "qualified solar and wind facility" ((48e)(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) are aggregated and treated as a single facility.
- Penalty of Perjury.**
I declare that I am authorized to legally bind [name of taxpayer]. 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.

Submit

Confirm

Applicants will select **Submit** and be prompted to agree to required Attestations.

Applicants will be required to **Attest** to all required Attestations prior to submission.

Note: all Attestations are conditional based on subcategory selected and applicant responses.

Once applicants have attested, they can **confirm submission** of their 48(e) application for allocation