

48C Appendix Checklists

This non-exhaustive checklist is meant to support applicants in organizing their 48C appendix submissions and is not a required part of the application process. Note, not all deliverables listed below are required. Please refer to Appendix B of [IRS Notice 2023-44](#) for a complete list of application content requirements.

Clean Energy Manufacturing and Recycling

Section	Submitted (Y/N)?
Project overview	
Process diagrams, schematics, and/ or images	
Letter of significant change in plan <i>only needed if there is a significant change in plan from the concept paper submission</i>	
Project plan	
Documentation to support project schedule	
Operations and maintenance agreement or letters of intent	
EPC agreement	
Site plan with evidence that applicant owns or controls a site	
Information supporting site selection	
Lists of all federal, state, and local permits, including environmental authorizations or reviews, necessary to commence construction, including the status of each	
Business Plan	
Cash flow model <i>The model should quantify the projected financial parameters including operating costs, operating revenues, financing cash flows, EBITDA, tax credits/liabilities, and ROI over the project lifespan. The model should also include a list of key economic/financial assumptions as a separate tab. See data sheet for further instructions.</i>	
Equity commitments or expressions of interest	
Debt commitments or expressions of interest	
Sales forecast	
Offtake or sales agreements	
Equipment sources (if available)	
Management Expertise & Track Record (Referred to as "Management Plan" in IRS Notice 2023-44)	
Resumes of key personnel	
Audited company financial statements for the most recently ended three (3) fiscal years (if available)	
Unaudited quarterly interim financial statements for the current fiscal year	
Shareholders agreement (listed under "Project plan" in IRS Notice 2023-44)	
Greenhouse gas emissions impacts	
Product specifications to verify GHG emissions claims	
Product warranty to substantiate product performance claims	
Analysis or engineering studies to substantiate assessments of process improvements at the facility	
Workforce and community engagement	
Collective bargaining agreement, labor-management agreement, or similar agreement	
Good Neighbor Agreements/Community Benefits Agreements, Collective Bargaining Agreements, Project Labor Agreements or Community Workforce Agreements	

GHG Emission Reduction

Please refer to Appendix B of [IRS Notice 2023-44](#) for a complete list of application content requirements.

Section	Submitted (Y/N)?
Project overview	
Process diagrams, schematics, and/ or images	
Letter of significant change in plan <i>only needed if there is a significant change in plan from the concept paper submission</i>	
Project plan	
Documentation to support project schedule	
Operations and maintenance agreement or letters of intent	
EPC agreement	
Site plan with evidence that applicant owns or controls a site	
Information supporting site selection	
Lists of all federal, state, and local permits, including environmental authorizations or reviews, necessary to commence construction, including the status of each	
Business Plan	
Cash flow model <i>The model should quantify the projected financial parameters including operating costs, operating revenues, financing cash flows, EBITDA, tax credits/liabilities, and ROI over the project lifespan. The model should also include a list of key economic/financial assumptions as a separate tab. See data sheet for further instructions.</i>	
Equity commitments or expressions of interest	
Debt commitments or expressions of interest	
Sales forecast	
Offtake, sales agreements, environmental product declarations, low-and/or carbon materials certifications	
Equipment sources (if available)	
Management Expertise & Track Record (Referred to as "Management Plan" in IRS Notice 2023-44)	
Resumes of key personnel	
Audited company financial statements for the most recently ended three (3) fiscal years (if available)	
Unaudited quarterly interim financial statements for the current fiscal year	
Shareholders agreement (listed under "Project plan" in IRS Notice 2023-44)	
Greenhouse gas emissions impacts	
Analysis or engineering studies to substantiate assessments of process improvements at the facility	
Workforce and community engagement	
Collective bargaining agreement, labor-management agreement, or similar agreement	
Good Neighbor Agreements/Community Benefits Agreements, Collective Bargaining Agreements, Project Labor Agreements or Community Workforce Agreements	

Critical Materials and Recycling

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Section	Submitted (Y/N)?
Project overview	
Process diagrams, schematics, and/ or images	
Letter of significant change in plan <i>only needed if there is a significant change in plan from the concept paper submission</i>	
Project plan	
Documentation to support project schedule	
Operations and maintenance agreement or letters of intent	
Shareholders agreement	
EPC agreement	
Site plan with evidence that applicant owns or controls a site	
Information supporting site selection	
Lists of all federal, state, and local permits, including environmental authorizations or reviews, necessary to commence construction, including the status of each	
Business Plan	
Cash flow model <i>The model should quantify the projected financial parameters including operating costs, operating revenues, financing cash flows, EBITDA, tax credits/liabilities, and ROI over the project lifespan. The model should also include a list of key economic/financial assumptions as a separate tab. See data sheet for further instructions.</i>	
Equity commitments or expressions of interest	
Debt commitments or expressions of interest	
Sales forecast	
Offtake or sales agreements	
Equipment sources (if available)	
Management Expertise & Track Record (Referred to as "Management Plan" in IRS Notice 2023-44)	
Resumes of key personnel	
Audited company financial statements for the most recently ended three (3) fiscal years (if available)	
Unaudited quarterly interim financial statements for the current fiscal year	
Shareholders agreement (listed under "Project plan" in IRS Notice 2023-44)	
Greenhouse gas emissions impacts	
Internal or external analysis to substantiate indirect emissions benefits of the end product	
Analysis or engineering studies to substantiate assessments of process improvements at the facility	
Workforce and community engagement	
Collective bargaining agreement, labor-management agreement, or similar agreement	
Good Neighbor Agreements/Community Benefits Agreements, Collective Bargaining Agreements, Project Labor Agreements or Community Workforce Agreements	