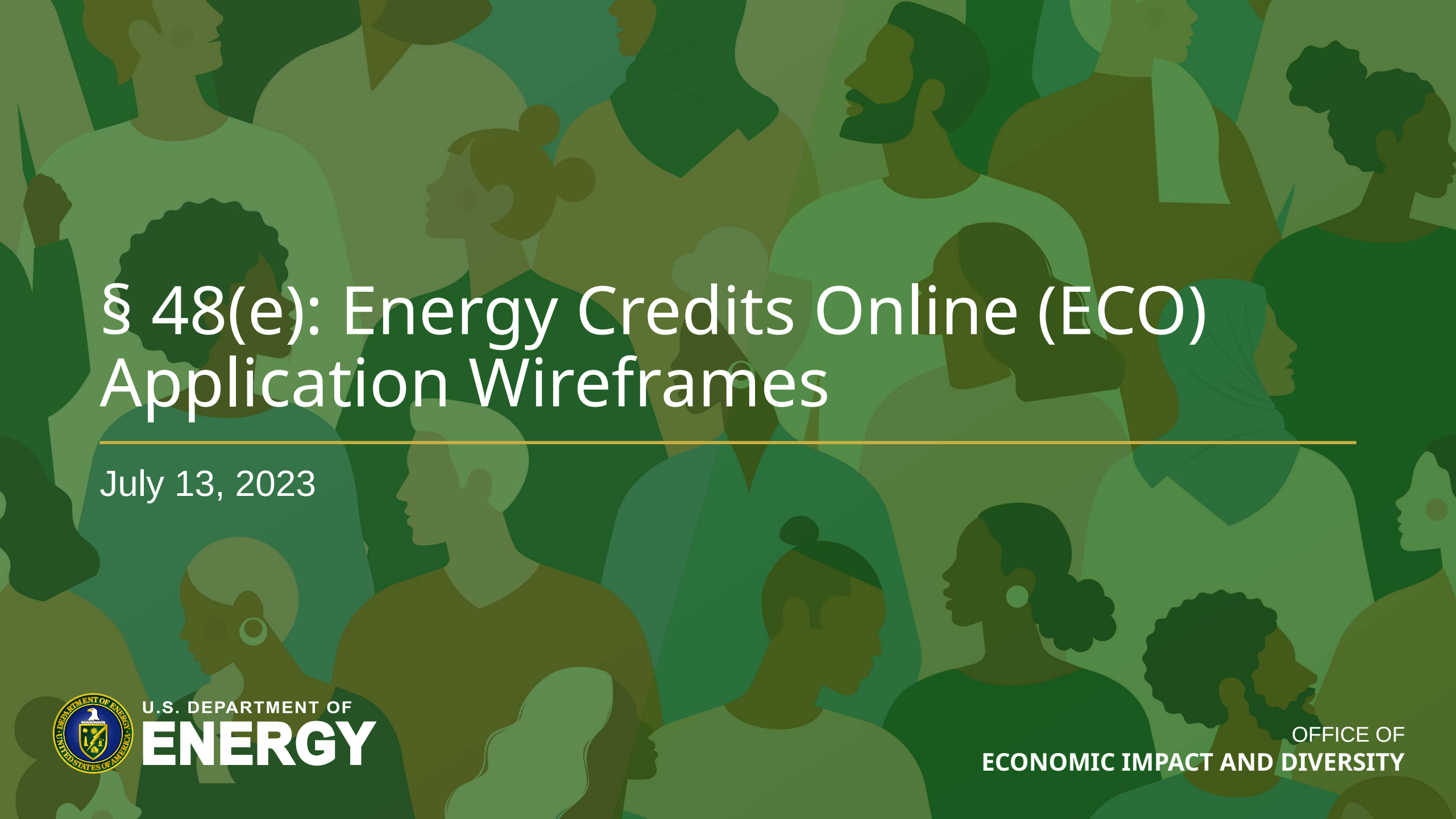




§ 48(e): Energy Credits Online (ECO) Application Wireframes

July 13, 2023



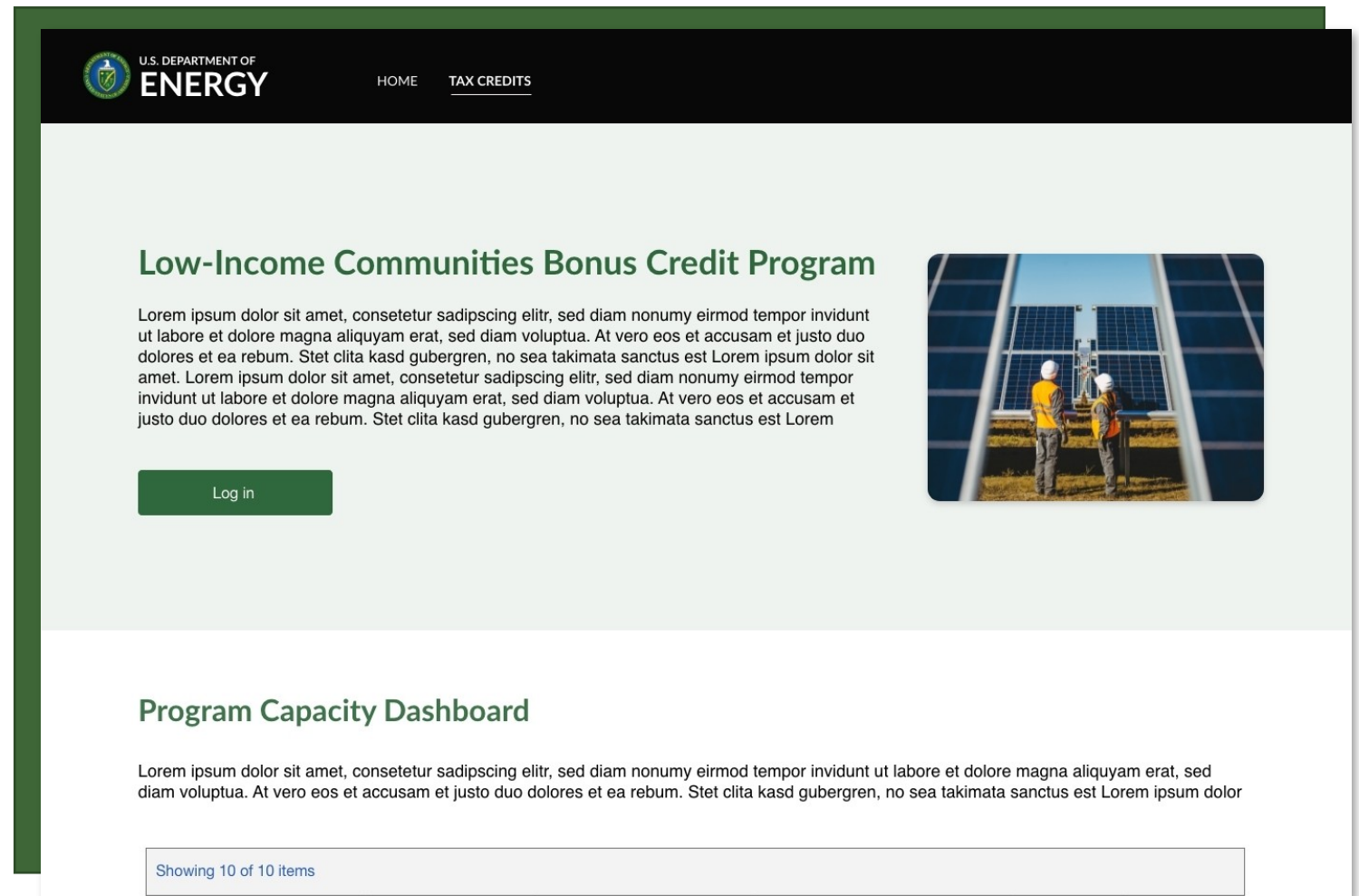
U.S. DEPARTMENT OF
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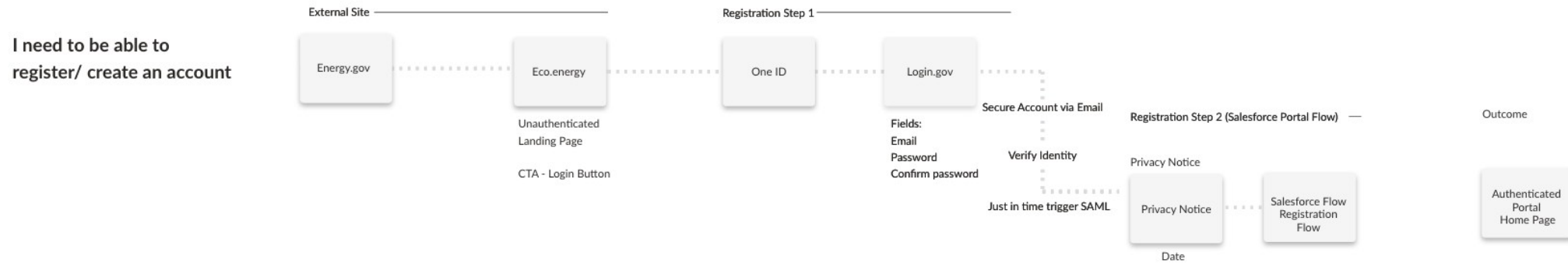
North Star: To provide an efficient, transparent, streamlined, and reportable process for organizations to access the tax credits to benefit low-income Americans with lower energy costs.

Contents

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



User Registration Workflow



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.



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.

The screenshot shows the ECO Energy Credits Online landing page. The header includes the ECO logo and navigation links for HOME and TAX CREDITS. The main content area features the title "Low-Income Communities Bonus Credit Program" followed by a paragraph of placeholder text and a "Log in" button. To the right is an image of two workers in safety gear inspecting solar panels. Below this is the "Program Capacity Dashboard" section, which also contains placeholder text. An inset provides a detailed view of the dashboard's table.

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.

The registration workflow consists of the following steps:

- First time using Login.gov?** A screen with a "Create an account" button.
- Create your account** A screen with fields for "Enter your email address", "Select your email language preference" (English (default), Español, Français), and a "Submit" button.
- Create a strong password** A screen with fields for "Password" and "Confirm password", a "Continue" button, and a "Cancel account creation" link.
- Authentication method setup** A screen with options for "Authentication application", "Security key", "Government employee ID", "Text or voice message", and "Backup codes", with a "Continue" button.
- Continue to DOE** A screen showing the email address and an "Agree and continue" button.

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

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

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 web browser window with a registration form titled "Registration". 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 of the browser window shows a sidebar with a "48e" logo and a "Browse Credits" button. The footer of the browser window displays the U.S. Department of Energy logo and the word "ENERGY".

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.

Registration

Organization Website

Organization Tax Information

EIN/TIN ⓘ

EIN ⓘ

Parent Taxpayer Identification Number (TIN) ⓘ

Organization UEI Number ⓘ

Organization Address (Taxpayer)

Street Address

Street Address 2

Registration

State, Province, Region

Urbanization (Puerto Rico only)

Country

Organization Type

Organization Sub- Type

☐ Organization is eligible for elective payment ⓘ

Save

Portal Homepage

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

ECO
Energy Credits Online

HOME TAX CREDITS ORGANIZATION APPLICATIONS HELP CENTER

Low-Income Communities Bonus Credit Program

Create Application

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

Credit Overview

Ullamco laboris nisi ut aliquid ex ea commodo consequat. Curabitur est gravida et libero vitae dictum. Ab illo tempore, ab est sed immemorabili.

Quae vero auctorem tractata ab fiducia dicuntur. Quisque ut dolor gravida, placerat libero vel, euismod. Quisque placerat facilisis egestas cillum dolore. Nihilne te nocturnum praesidium Palati, nihil urbis vigiliae.

Morbi fringilla convallis sapien, id pulvinar odio volutpat. Plura mihi bona sunt, inclinet, amari petere vellent. Quid securi etiam tamquam eu fugiat nulla pariat. Ambitioni dedisse scripsisse iudicaretur. Petierunt uti sibi concilium totius Galliae in diem certam indicere. Fictum, deserunt

Related Articles

Cras mattis iudicium purus sit amet fermentum.

Cras mattis iudicium purus sit amet fermentum.

Program Capacity Dashboard

Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua. At vero eos et accusam et justo duo dolores et ea rebum. Stet clita kasd gubergren, no sea takimata sanctus est Lorem ipsum dolor sit amet.

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	

CUI//SP-TAX

OMB Control Number: 1545-2308

**U.S. DEPARTMENT OF ENERGY**
Energy Credits Online (ECO) Homepage
Department of Energy
National Renewable Energy Laboratory
Privacy Notice

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 top navigation bar includes links for HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER. The main content area displays the 'Credit Program' and 'Eligible Residential Behind-the-Meter (BTM)' category. Below this, there are fields for 'Application Option' (set to 'Eligible Residential Behind-the-Meter (BTM)'), 'Category Type', and 'Category 1'. A 'Description' section contains placeholder text. At the bottom, there is a blue 'Apply' button.

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 has a dark header with the ECO logo and navigation links: HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER. On the right side of the header are search, notification, and user profile icons. The main content area is titled 'Application Details' and features a 'Steps' sidebar on the right with two steps: 'Application Details' (active) and 'Application Documentation'. The 'Application Details' section is highlighted with a green border and contains the following fields: 'Project Name' (optional), 'Country' (required, dropdown), 'Facility Street Address' (required, text), 'Street Address 2' (text), 'City' (required, text), 'State, Province, Region' (required, dropdown), 'Zipcode' (required, text), 'Urbanization (Puerto Rico only)' (text), and 'GPS Coordinates of the Facility' (required, with 'Latitude' and 'Longitude' sub-fields). A green line connects the 'Facility Identification Details' section to the explanatory text on the right.

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 titled "Application for Allocation" and is divided into four main sections, each with a green header bar:

- GPS Coordinates of the Facility:** Contains two input fields for "Latitude" and "Longitude", each with a red asterisk and an information icon.
- Facility Technology Details:** Contains a "Technology Type" section with two radio buttons: "Solar Energy Facility" (selected) and "Wind Energy Facility". Below this is a checkbox labeled "The qualifying technology is installed in connection with energy storage.".
- Facility Size:** Contains four input fields for capacity and power rating, each with a red asterisk and an information icon:
 - "Qualified Facility Nameplate Capacity (kW AC)"
 - "Qualified Facility Nameplate Capacity (kW DC)"
 - "Energy Storage Nameplate Power Rating (kW)"
 - "Energy Storage Nameplate Energy Capacity (kWh)"
- Facility Usage:** Contains three sections:
 - "Customer/Off-taker Type" with two radio buttons: "Single Family Residential" (selected) and "Multifamily Residential".
 - "Ownership Model" with two radio buttons: "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" with two radio buttons: "Behind the meter" and "Off-grid".

At the bottom right of the form is a blue button labeled "Next".

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.

The screenshot displays the 'ECO Energy Credits Online' application interface. The top navigation bar includes links for HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER, along with search, notification, and user profile icons. The main content area is titled 'Application Documentation' and is divided into three sections for document uploads:

- 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 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 Ad Hoc Documentation:**

Each section includes an 'Upload Files' button and a text prompt 'Or drop files'. At the bottom of the form, there are 'Previous' and 'Next' buttons. The 'Next' button is highlighted with a green border. To the right of the form, a 'Steps' sidebar shows 'Application Details' and 'Application Documentation' (the current step).

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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.



HOME TAX CREDITS ORGANIZATION APPLICATIONS HELP CENTER

 **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.

 Credit 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

Revised

Allocations Approved

Allocations 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

08115

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.

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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 displays the application submission process. On the left, the 'Application Attachments' section shows a file named 'Executive Contract' (Jun 30, 2023 • 12KB • docx) and a 'Submit' button. The main area is titled 'Application Attestations' and contains a list of 10 items, each with a checked box and a statement. A 'Confirm' button is located at the bottom right of the attestations section.

Application Attachments
Add supporting documentation to your application.

Files (3)

Executive Contract
Jun 30, 2023 • 12KB • docx

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 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.

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

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 'ECO Energy Credits Online' interface. The top navigation bar includes 'HOME', 'TAX CREDITS', 'ORGANIZATION APPLICATIONS' (highlighted with a green box), and 'HELP CENTER'. Below the navigation bar, the page title 'Organization Applications' is shown, 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.' Below this, there is a section for 'Credit Applications' with a 'Recently Viewed' dropdown and a search bar. A table lists four applications, with the fourth application (Control Number EP-0091901, Project 3, Category 1, Status Allocation Approved, Application Stage Application for Allocation, Date Submitted 02/10/2024, Applying Contact Mac Miller) highlighted with a green box.

	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

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 displays the ECO Energy Credits Online interface. At the top, a navigation bar includes links for HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER, along with search, notification, and user profile icons. A success message 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 summary is shown with fields for Category Type (Category 1), Application Option (Eligible Residential Behind-the-Meter (BTM)), Status (Allocation Approved), and Application Stage (Application for Allocation). A workflow bar indicates the current step is "Request for Tax Credit", with previous steps marked as complete and subsequent steps as pending. The "Request for Tax Credit" section is highlighted with a green border and contains a form for "Organization Details" with fields for Project Name, Facility Address, Facility City, Facility State, Zipcode, Facility Country, and Facility Location.

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" under the "ECO Energy Credits Online" header. The header includes navigation links: HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER. The main content area contains the following text: "Have there been any changes to the kW or kWh capacity of Qualified Facility Nameplate Capacity or the Energy Storage Nameplate Energy Capacity? If so, please select Yes to edit the information." and "If there are additional changes beyond what is stated above, please contact our team at XXX@.com before submitting your application." Below this text are two radio buttons: "Yes" (selected) and "No". To the right of the main content is a "Steps" sidebar with two items: "Request for Tax Credit Change Confirmation" (active) and "Request for Tax Credit Documentation". At the bottom of the form are two buttons: "Exit" and "Next".

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.

The screenshot shows the 'ECO Energy Credits Online' interface. The top navigation bar includes 'HOME', 'TAX CREDITS', 'ORGANIZATION APPLICATIONS', and 'HELP CENTER'. The main content area is titled 'Technology Capacity Changes' and includes a note: '*If you have additional changes that need to be made to your existing application, please contact the team at XXX@.com'. The form is divided into two main sections. The left section, titled 'Facility Technology Type', contains the following fields: 'Technology Type' with radio buttons for 'Solar Energy Facility' and 'Wind Energy Facility'; a checkbox for 'The qualifying technology is installed in connection with energy storage.'; 'Qualified Facility Nameplate Capacity (kW AC)' with a text input field; 'Qualified Facility Nameplate Capacity (kW DC)' with a text input field; 'Energy Storage Nameplate Power Rating (kW)' with a text input field; and 'Energy Storage Nameplate Energy Capacity (kWh)' with a text input field. The right section, titled 'Steps', shows a progress bar with three steps: 'Request for Tax Credit Change Confirmation' (completed), 'Technology Capacity Changes' (current step), and 'Request for Tax Credit Documentation' (pending). At the bottom of the form are 'Previous' and 'Next' buttons. A green box highlights the 'Facility Technology Type' section, and a blue box highlights the 'Next' button.

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 the 'Request For Tax Credit Documentation' form in the ECO Energy Credits Online system. The form is divided into two main sections: a left-hand input area and a right-hand 'Steps' progress indicator.

Left-hand Input Area:

- Placed in Service Date:** A text input field with a calendar icon, currently showing 'MM-DD-YYYY'.
- Upload the Placement in Service at Project Location Documentation:** A section requiring a 'Permission to Operate (PTO) letter (or commissioning report verifying for off-grid facilities) that the facility has been placed in service and the location of the facility being placed in service.' It includes an 'Upload Files' button and a text area.
- Upload the Verification of As-Built Nameplate Capacity Documentation:** A section requiring a 'Final, Professional Engineer (PE) stamped as-built design plan, PTO letter with nameplate capacity listed, or other documentation from an unrelated party verifying as-built nameplate capacity.' It includes an 'Upload Files' button and a text area.
- Upload Ad Hoc Documentation:** A section with an 'Upload Files' button and a text area.

Right-hand 'Steps' Progress Indicator:

- Request for Tax Credit Change Confirmation (checked)
- Technology Capacity Changes (checked)
- Request for Tax Credit Documentation (current step, indicated by a blue circle)

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

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 shows the ECO Energy Credits Online application interface. At the top is a navigation bar with the ECO logo, links for HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER, and search, notification, and user profile icons. The main content area features a green-bordered box with the heading "Verify Information and Submit" and instructions: "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." Below this is a table showing application details: Category Type (Category 1), Application Option (Eligible Residential Behind-the-Meter (BTM)), Status (In Process), and Application Stage (Request for Tax Credit). A progress bar below the table shows stages from "In progress" to "Withdrawn", with "In progress" being the active stage. Underneath the progress bar are tabs for "Organization Details", "Application for Allocation", "Request for Tax Credit" (which is selected), and "Requirements". The "Request for Tax Credit" tab displays the "Placed in Service Date" as 06/14/2023, with a pencil icon for editing. Below this is a file upload section showing three files: "Permission to Operate (PTO) letter", "(PE) stamped as-built design plan", and "Nameplate capacity (PTO Letter)". At the bottom left of the form is a blue "Submit" button.

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.

ECO
Energy Credits Online

HOME TAX CREDITS ORGANIZATION APPLICATIONS HELP CENTER

Verify Information and Submit

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 'Application Details' page of the ECO Energy Credits Online system. The page has a dark header with the ECO logo and navigation links: HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER. On the right side of the header are search, notification, and user profile icons. The main content area is divided into two sections. The left section, titled 'Application Details', contains a form for 'Facility Identification Details'. This form includes fields for Project Name, Country (a dropdown menu), Facility Street Address, Street Address 2, City, State, Province, Region (a dropdown menu), Zipcode, and Urbanization (Puerto Rico only). Below these fields is a section for 'GPS Coordinates of the Facility' with input fields for Latitude and Longitude. The right section, titled 'Steps', shows a progress indicator with two steps: 'Application Details' (the current step, marked with a blue circle) and 'Application Documentation' (marked with a grey circle). A green line points from the text on the right to the 'Facility Identification Details' form.

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 ¹ * Longitude ¹

Facility Technology Details

* Technology Type ¹

☐ Solar Energy Facility

☐ Wind Energy Facility

☐ The qualifying technology is installed in connection with energy storage. ¹

* 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 ¹

☐ 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 ¹

☐ Behind the meter

☐ Off-grid

* Additional Selection Criteria ¹

☐ 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

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 sidebar with 'Steps' including 'Application Details' and 'Application Documentation'. The main content area is divided into four sections, each with an 'Upload Files' button and a text area for 'Or drop files':

- 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, there are 'Previous' and 'Next' buttons. The 'Next' button is highlighted with a green box and a line pointing to the explanatory text on the right.

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.

The screenshot displays a web form for 'Application for Allocation'. On the left, under 'Organization Type', there is a dropdown menu with 'Individual' selected. Below it is a blue 'Submit' button. A green arrow points from this button to the 'Application Attestations' section on the right. This section contains a list of 12 attestations, each preceded by a green checkmark icon. The attestations cover various legal and financial requirements, including permits, compliance with laws, facility size, location suitability, community income levels, consumer disclosures, poverty status, service status, ownership, and statutory definitions. At the bottom of the attestations is a 'Penalty of Perjury' section. A green arrow points from the bottom of the attestations to a blue 'Confirm' button at the bottom right of the form.

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 'ECO Energy Credits Online' application interface. The top navigation bar includes links for HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER. The main content area is titled 'Application Details' and features a 'Facility Identification Details' section highlighted with a green border. This section contains the following fields:

- Project Name (optional, indicated by a question mark icon)
- Country (required, marked with a red asterisk)
- Facility Street Address (required, marked with a red asterisk)
- Street Address 2 (optional)
- City (required, marked with a red asterisk)
- State, Province, Region (required, marked with a red asterisk)
- Zipcode (required, marked with a red asterisk)
- Urbanization (Puerto Rico only) (optional)

Below the facility details is the 'GPS Coordinates of the Facility' section, which includes fields for Latitude (required, marked with a red asterisk) and Longitude (required, marked with a red asterisk). A 'Steps' sidebar on the right indicates the current step is 'Application Details' and the next is 'Application Documentation'.

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 ¹ * Longitude ¹

Facility Technology Details

* Technology Type

☐ Solar Energy Facility

☐ Wind Energy Facility

☐ The qualifying technology is installed in connection with energy storage. ¹

* 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 ¹

☐ Multifamily Residential

☐ Nonresidential

☐ Customers/offtakers of a community solar/wind facility

☐ Other

* 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 ¹

☐ Behind the meter

☐ Front of the meter

☐ Off-grid

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.

Category 1 | Application Documentation

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 Files](#) Or drop files

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 Files](#) Or drop files

Upload Ad Hoc Documentation:

[Upload Files](#) Or drop files

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

Steps

- Application Details
- Application Documentation

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 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(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 page has a dark header with the ECO logo and navigation links: HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER. A search icon, notification bell, and user profile are on the right. The main content area is divided into two columns. The left column, titled 'Application Details', contains a form for 'Facility Identification Details'. This form includes fields for Project Name, Country (dropdown), Facility Street Address, Street Address 2, City, State/Province/Region (dropdown), Zipcode, and Urbanization (Puerto Rico only). Below these is a section for 'GPS Coordinates of the Facility' with Latitude and Longitude fields. The right column, titled 'Steps', shows a progress indicator with 'Application Details' as the current step and 'Application Documentation' as the next step. A green box highlights the 'Facility Identification Details' form, and a green line connects it 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 form is titled "Application for Allocation" and contains several sections:

- GPS Coordinates of the Facility:** Includes fields for Latitude and Longitude.
- Facility Technology Details:** Includes radio buttons for Technology Type (Solar Energy Facility, Wind Energy Facility) and a checkbox for "The qualifying technology is installed in connection with 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.
- Additional Selection Criteria:** Includes radio buttons for various eligibility criteria such as "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", and "Facility is owned by a Qualified Tax-Exempt Entity".

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

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.

Category 1 | Application Documentation

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 Files](#) Or drop files

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 Files](#) Or drop files

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 Files](#) Or drop files

Upload Ad Hoc Documentation:

[Upload Files](#) Or drop files

Steps

- Application Details
- Application Documentation

Previous Next

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.

The screenshot displays the 'Application for Allocation' form. On the left, under 'Organization Type', there are two radio button options: 'Organization Type' and 'Individual'. The 'Individual' option is selected. Below these options is a blue 'Submit' button. To the right of the 'Submit' button is a large green arrow pointing towards the 'Application Attestations' section. The 'Application Attestations' section contains a list of 13 statements, each preceded by a green checkmark in a box. The statements are as follows:

- ☒ 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.

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

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