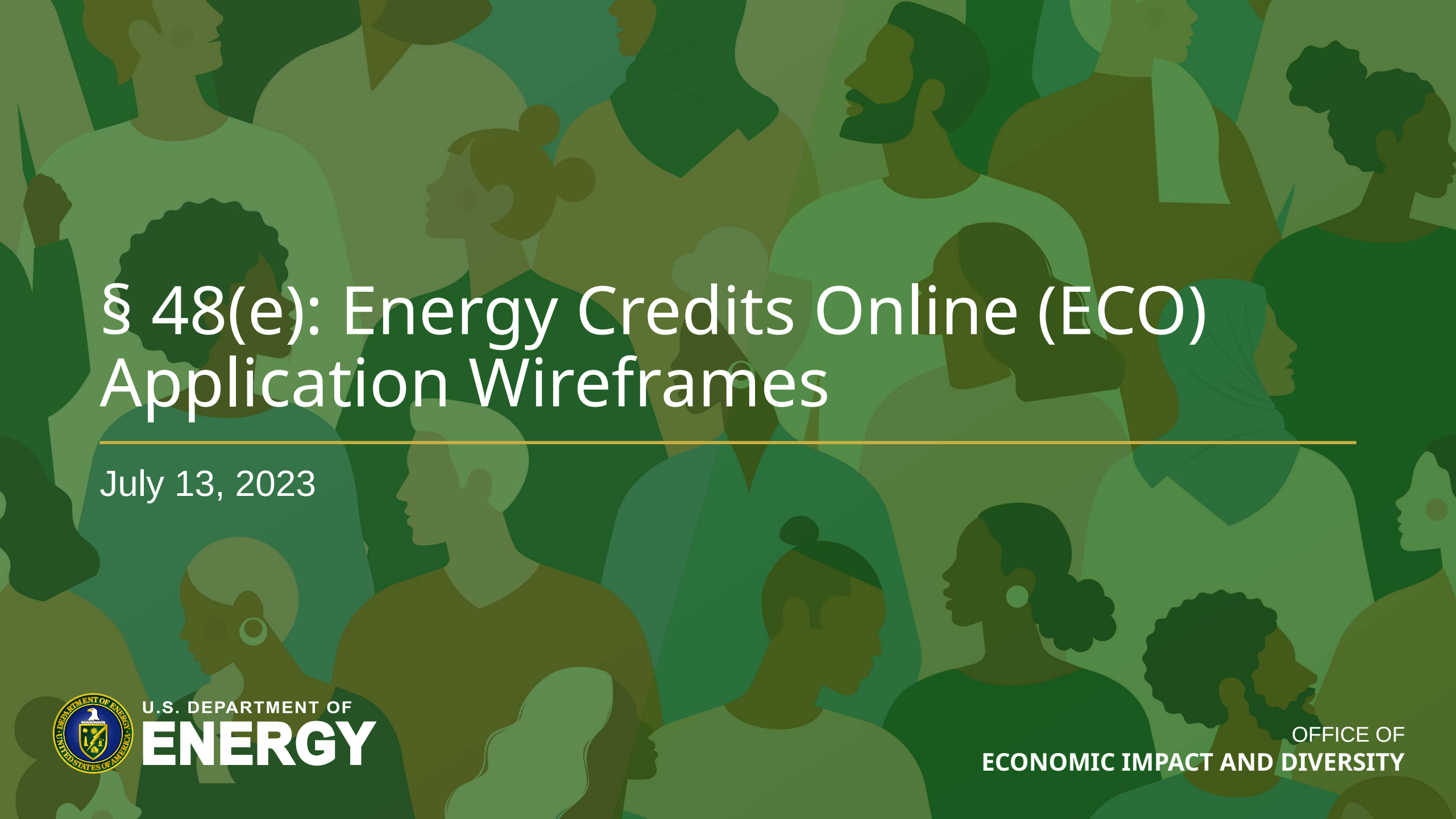




§ 48(e): Energy Credits Online (ECO) Application Wireframes

July 13, 2023



U.S. DEPARTMENT OF
ENERGY

OFFICE OF
ECONOMIC IMPACT AND DIVERSITY

Appendix

Conditional Questions, Documentation, and Attestations for:

Categories 1b – 1d

Categories 2a – 2b

Categories 3a – 3b

Categories 4a – 4b



U.S. DEPARTMENT OF
ENERGY

OFFICE OF
ECONOMIC IMPACT AND DIVERSITY

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 is a section for 'GPS Coordinates of the Facility' with 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 rectangular box highlights the 'Facility Identification Details' form, and a green line extends from this box to the right, pointing towards the explanatory text.

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 titled "Application for Allocation". It is divided into several sections, with green boxes highlighting specific areas of interest:

- GPS Coordinates of the Facility:** Contains input fields for "Latitude" and "Longitude".
- Facility Technology Details:** Contains radio buttons for "Solar Energy Facility" and "Wind Energy Facility", and a checkbox for "The qualifying technology is installed in connection with energy storage."
- Capacity and Storage Fields:** Contains 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 and Ownership Model:** Contains radio buttons for "Single Family Residential", "Multifamily Residential", "Nonresidential", "Customers/offtakers of a community solar/wind facility", and "Other". It also includes a section for "Ownership Model" with 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:** Contains 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. 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 2 | 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 on Indian Land as defined in § 2601(2) of the Energy Policy Act of 1992 (25 U.S.C. 3501(2)):
 - (A) any land located within the boundaries of an Indian reservation, pueblo, or rancheria;
 - (B) any land not located within the boundaries of an Indian reservation, pueblo, or rancheria, the title to which is held:
 - (i) in trust by the United States for the benefit of an Indian tribe or an individual Indian;
 - (ii) by an Indian tribe or an individual Indian, subject to restriction against alienation under laws of the United States; or
 - (iii) by a dependent Indian community;
 - (C) land that is owned by an Indian tribe and was conveyed by the United States to a Native Corporation pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.), or that was conveyed by the United States to a Native Corporation in exchange for such land;
 - (D) any land located in a census tract in which the majority of residents are Native (as defined in section 3(b) of the Alaska Native Claims Settlement Act (43 U.S.C. 1602(b))); and
 - (E) any land located in a census tract in which the majority of residents are persons who are enrolled members of a federally recognized Tribe or village.
- ☒ 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. 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 is a section for 'GPS Coordinates of the Facility' with 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 rectangular box highlights the 'Facility Identification Details' form, and a green line extends from this box to the right, pointing towards the explanatory text.

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 a *Technology Type section with radio buttons for Solar Energy Facility, Wind Energy Facility, and a checkbox for 'The qualifying technology is installed in connection with energy storage.' It also includes 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 Single Family Residential, 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 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 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 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.

Category 2 | 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 2 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

[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.

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 on Indian Land as defined in § 2601(2) of the Energy Policy Act of 1992 (25 U.S.C. 3501(2)):
 - (A) any land located within the boundaries of an Indian reservation, pueblo, or rancheria;
 - (B) any land not located within the boundaries of an Indian reservation, pueblo, or rancheria, the title to which is held:
 - (i) in trust by the United States for the benefit of an Indian tribe or an individual Indian;
 - (ii) by an Indian tribe or an individual Indian, subject to restriction against alienation under laws of the United States; or
 - (iii) by a dependent Indian community;
 - (C) land that is owned by an Indian tribe and was conveyed by the United States to a Native Corporation pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.), or that was conveyed by the United States to a Native Corporation in exchange for such land;
 - (D) any land located in a census tract in which the majority of residents are Natives (as defined in section 3(b) of the Alaska Native Claims Settlement Act (43 U.S.C. 1602(b))); and
 - (E) any land located in a census tract in which the majority of residents are persons who are enrolled members of a federally recognized Tribe or village.
- ☒ 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 '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 contains a form for 'Facility Identification Details'. This section is highlighted with a green border and includes the following fields: Project Name (optional), Country (required), Facility Street Address (required), Street Address 2, City (required), State, Province, Region (required), Zipcode (required), and Urbanization (Puerto Rico only). Below these is the 'GPS Coordinates of the Facility' section with Latitude and Longitude fields. A 'Steps' sidebar on the right indicates the current step is 'Application Details'.

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

* 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 3 | 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 Category 3 Documentation:

**Only Necessary for Category 3*

- Documentation demonstrating property will be installed on an eligible residential building.
- Plans to ensure tenants receive required financial benefits.

[Upload Files](#) Or drop files

Upload Ad Hoc Documentation:

[Upload Files](#) Or drop files

[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.

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 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.

ECO Energy Credits Online

HOME TAX CREDITS ORGANIZATION APPLICATIONS HELP CENTER

Application Details

Facility Identification Details

Project Name

Country

Facility Street Address

Street Address 2

City

State, Province, Region

Zipcode

Urbanization (Puerto Rico only)

GPS Coordinates of the Facility

Latitude Longitude

Steps

- Application Details
- 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 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

☐ 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

☐ Front of 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 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 shows the 'Category 3 | Application Documentation' page. The page has a dark header with the ECO logo and navigation links: HOME, TAX CREDITS, ORGANIZATION APPLICATIONS, and HELP CENTER. A search icon and a user profile icon are also present. The main content area is divided into two columns. The left column contains four sections for uploading documentation, each with a title, requirements, and an upload button. The right column shows a 'Steps' sidebar with 'Application Details' and 'Application Documentation' (the current step). At the bottom, there are 'Previous' and 'Next' buttons. A green box highlights the 'Next' button and the 'Upload Ad Hoc Documentation' section.

Category 3 | 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 Category 3 Documentation:

***Only Necessary for Category 3**

- Documentation demonstrating property will be installed on an eligible residential building.
- Plans to ensure tenants receive required financial benefits.

[Upload Files](#) Or drop files

Upload the Additional Selection Criteria Documentation:

***Only Necessary for Category 3 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

[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 shows a web form for 'Application for Allocation'. On the left, there is a dropdown menu for 'Organization Type' with 'Individual' selected. Below it is a blue 'Submit' button. A green callout box highlights the 'Submit' button. To the right, the 'Application Attestations' section contains 11 statements, each with a green checkmark in a box to its left. The statements cover various aspects of the application, including site control, permits, compliance, facility size, location, consumer disclosures, disadvantaged status, service status, and statutory definitions. At the bottom of the attestations is a 'Penalty of Perjury' section. A green callout box highlights the 'Confirm' button at the bottom right of the attestations section.

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 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 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 are fields for GPS Coordinates of the Facility, specifically 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 rectangular box highlights the 'Facility Identification Details' form fields.

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 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 "The qualifying technology is installed in connection with energy storage."
- Capacity and Power Rating:** 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 Power Rating (kWh).
- Customer/ Offtaker Type:** Includes radio buttons for Customers/offtakers of a community solar/wind facility, 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), and Point of Interconnection (Front of the meter).
- Navigation:** Includes "Previous" and "Next" buttons at the bottom.

Green boxes highlight the following sections, with lines pointing to explanatory text on the right:

- GPS Coordinates of the Facility
- Facility Technology Details
- Capacity and Power Rating
- Customer/ Offtaker Type
- Next button

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 4 | Application Documentation' page. It features 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 contains two upload sections, both highlighted with a green border. The first section, 'Upload the Final Executed Interconnection Agreement Documentation:', includes a red note about requirements for FTM and BTM facilities greater than 1 MW-AC, a bullet point about attaching a copy of the agreement, and a paragraph explaining the requirement. Below this is an 'Upload Files' button and 'Or drop files' text. The second section, 'Upload Ad Hoc Documentation:', also has an 'Upload Files' button and 'Or drop files' text. The right column has a 'Steps' sidebar with 'Application Details' (active) and 'Application Documentation'. At the bottom, there are 'Previous' and 'Next' buttons, with the 'Next' button highlighted with a green border.

Category 4 | Application Documentation

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 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 at least 50% of the qualifying facility's total kW output will be provided to qualified low-income households (defined under section 48(e)(2)(C)(i) or (ii) at a 20% bill credit discount rate, defined as the difference between the financial benefit distributed to the low-income household (including utility bill credits, reductions in the low-income household's electricity rate, or other monetary benefits accrued by the household) and the cost of participating in the program (including subscription payments for renewable energy and any other fees or charges), expressed as a percentage of the financial benefit distributed to the low-income household.
- ☒ 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 titled 'Application Details' and features a 'Facility Identification Details' section highlighted with a green border. This section includes fields for Project Name, Country, Facility Street Address, Street Address 2, City, State/Province/Region, Zipcode, and Urbanization (Puerto Rico only). Below this is the 'GPS Coordinates of the Facility' section with Latitude and Longitude fields. A 'Steps' sidebar on the right shows 'Application Details' as the current step, followed by '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 [?] * 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 Power Rating (kWh)

* Customer/ Offtaker Type [?]

☐ Customers/offtakers of a community solar/wind facility

* **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** [?]

☐ Front of the meter

* **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

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 4 | Application Documentation

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 4 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.

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 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 at least 50% of the qualifying facility's total kW output will be provided to qualified low-income households (defined under section 48(e)(2)(C)(i) or (ii) at a 20% bill credit discount rate, defined as the difference between the financial benefit distributed to the low-income household (including utility bill credits, reductions in the low-income household's electricity rate, or other monetary benefits accrued by the household) and the cost of participating in the program (including subscription payments for renewable energy and any other fees or charges), expressed as a percentage of the financial benefit distributed to the low-income household.
- ☒ 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 7.0122(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