



April 13, 2026

Submitted via email

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Internal Revenue Service, Room 6526
U.S. Department of the Treasury
1111 Constitution Avenue NW
Washington, DC 20224

RE: “Agency Information Collection Activities: Comment Request Burden Related to the Low-Income Communities Bonus Credit Program,” 91 Fed. Reg. 6,733 (Feb. 12, 2026)

The Coalition for Community Solar Access (CCSA) is the national trade association representing community solar and distributed solar-plus-storage developers, owners, operators, and financiers across the United States. CCSA's members are leading the deployment of community solar projects and other distributed energy resources that expand access to clean energy, particularly for low- and moderate-income (LMI) households, renters, and those unable to install rooftop solar.

Our members develop and operate projects that lower energy costs, increase grid resilience, and provide meaningful economic and environmental benefits to local communities. CCSA is committed to working with federal agencies and stakeholders to ensure that policies enable equitable access to clean energy and support efficient deployment of distributed resources. On behalf of our member companies, CCSA appreciates the opportunity to provide comments on the Internal Revenue Service's (IRS) request for information regarding the Low-Income Communities Bonus Credit (LICBC) Program.

I. Introduction

Expanding access to affordable energy for American households—especially low-income and underserved communities—is a central priority for the community solar and distributed solar-plus-storage industry. Community solar and distributed solar paired with storage provide a scalable solution to reduce electricity costs, improve grid reliability, and broaden participation in the clean energy transition. Unlike traditional energy infrastructure, community solar enables customers—regardless of homeownership status or rooftop suitability—to benefit directly from solar generation through subscriptions. When paired with storage, these projects can further enhance grid flexibility, provide peak load reduction, and deliver additional savings and resilience benefits to participating communities.



Electricity demand in the United States is growing at a pace not seen in decades, driven by data center expansion, electrification, and domestic manufacturing growth. Distributed solar and storage resources—particularly community solar—are among the fastest and most cost-effective resources to deploy to meet this demand while maintaining affordability. These resources are already being deployed at scale across the country, including in states such as Texas, Florida, Arizona, North Carolina, Nevada, and Georgia, where community solar and distributed solar-plus-storage are increasingly critical components of the energy mix.

The LICBC program plays a vital role in ensuring that the benefits of this growth reach low-income communities and other historically underserved populations. CCSA and its members strongly support Treasury and IRS’s efforts to implement LICBC in a manner that maximizes participation, reduces administrative burdens, and accelerates deployment of projects serving these communities. CCSA offers the following recommendations to improve program efficiency and reduce unnecessary paperwork.

II. Clarify Application Requirements and Update Application Materials

A. Clarify <5 MW Limitation Documentation

In keeping with IRS’s Paperwork Reduction Act Request for Information, we respectfully request that IRS provide clear, consistent, and administrable guidance regarding the application of the <5 MW-AC limitation to reduce unnecessary burden on applicants and improve program efficiency.

IRS should address the significant uncertainty that has arisen in the application process with respect to the <5 MW-AC limitation. Multiple projects that were initially allocated credits and conditionally approved have subsequently received denials based on the <5 MW limitation due to evolving or unclear documentation expectations. This shifting standard has created confusion, inefficiency, and substantial costs for CCSA member companies. In the context of the Paperwork Reduction Act, it is essential that IRS provide guidance that enables applicants to reliably demonstrate compliance in a manner consistent with real-world project design and documentation, and that ensures similarly situated projects are treated consistently.

IRS regulations define the Five-Megawatt Limitation based on nameplate generating capacity, measured as the maximum electrical generating output that a facility is capable of producing under standard conditions. See 26 C.F.R. § 1.48E-4(a)(3)(i) (2026). At the same time, the regulations measure output at the inverter level and reflect the practical reality that system output is determined at the point of conversion to AC power. See 26 C.F.R. § 1.48E-4(a)(3)(i) (2026). This framework creates tension between a theoretical, nameplate-based standard and the operational reality that distributed energy systems are designed and constrained by inverter capacity, interconnection limits, and other binding restrictions.

Current IRS guidance appears to exclude certain software-based inverter limitations, but it is unclear whether this exclusion is intended to apply broadly or is limited to settings that are adjustable by the taxpayer. IRS has indicated in informal guidance that “documentation of



adjustable inverter settings adjusted by the taxpayer or similar nonhardware limitations is not sufficient to demonstrate that the requirement has been met,” while acknowledging that reduced power ratings established by the manufacturer may be taken into account.¹ This distinction suggests that the current limitation is directed at taxpayer-adjustable settings, rather than manufacturer-programmed limitations.

Accordingly, IRS should clarify that a distinction exists between inverter limitations that are programmed and fixed by the manufacturer and those that are configured or adjusted by the taxpayer post-installation. Manufacturer-programmed limitations, including reduced power ratings embedded in inverter firmware or hardware configurations, are integral to the equipment’s design and function similarly to nameplate limitations under the regulations. See 26 C.F.R. § 1.48E-4(a)(3)(i) (2026). These limitations should be treated as part of the facility’s maximum net output.

By contrast, IRS may appropriately distinguish taxpayer-programmed or adjustable inverter settings, which may be more readily modified after installation. However, even in those cases, where such settings are binding, verifiable, and enforced through interconnection requirements or system controls, they may still reflect the facility’s effective maximum export capability. Where inverter-based limitations are durable and enforceable, they operate as functional constraints on maximum net output consistent with the regulatory focus on AC output. See 26 C.F.R. § 1.48E-4(a)(3)(i) (2026).

IRS should further clarify what constitutes acceptable limitations for purposes of determining maximum net output, including whether utility-imposed export limits, interconnection agreement caps, and permanently programmed inverter settings (including locked or password-protected configurations) may be treated as equivalent to manufacturer-imposed limits. To reduce administrative burden while maintaining enforceability, IRS should allow taxpayers to demonstrate compliance through a combination of documentation and attestation, including interconnection agreements specifying export limits, engineering specifications or commissioning reports, and certifications that inverter settings are fixed and will not be modified to exceed 5 MW-AC. These limitations are durable and enforceable through utility interconnection requirements and system controls, and are not subject to unilateral modification by the developer, ensuring that the facility cannot exceed the specified maximum output.

IRS should consider expanding acceptable forms of documentation to demonstrate compliance with the <5 MW-AC.. For example, IRS could explicitly permit submission of photographic evidence of inverter nameplates as part of the application materials, which would provide a straightforward and objective method of confirming manufacturer-rated capacity. In addition, IRS should clarify whether references to manufacturer-imposed limitations require formal certifications issued directly by the manufacturer or whether other forms of documentation are acceptable. If formal certifications are required, IRS should specify the expected format and content; if not, IRS should confirm that alternative documentation—such as a letter from the

¹ IRS Frequently Asked Questions, Low-Income Communities Bonus Credit Program, FAQ (added Nov. 13, 2023).



manufacturer attesting to the inverter’s maximum rated output—would be sufficient. Providing clear guidance on these documentation options would improve consistency, reduce applicant uncertainty, and enhance the overall efficiency of the application process.

Finally, IRS should clarify that the relevant metric is the facility’s maximum export to the grid (net output), rather than theoretical inverter capacity, where export is constrained by binding and enforceable limits. This approach would better align the Five-Megawatt Limitation with real-world system operation while remaining consistent with the regulatory framework governing AC output. See 26 C.F.R. § 1.48E-4(a)(3)(i) (2026). IRS should also consider establishing a clear safe harbor under which certain types of documented and durable export limits will be deemed compliant. At the same time, IRS should confirm that any post-certification modification that increases output above 5 MW-AC would constitute a recapture event, thereby preserving

B. Clarify Documentation and Attestation Requirements

Community solar and distributed solar-plus-storage projects often involve multiple stakeholders and varying interconnection and commissioning processes. IRS should provide flexibility in acceptable documentation to confirm placed-in-service dates, including alternatives such as conditional PTO (Permission to Operate) letters or customer activation records where standard documentation is unavailable. A PTO letter is the utility’s formal “green light” that a project is complete and allowed to operate on the grid. IRS should also provide standardized attestation templates for each facility category to streamline submissions, particularly for applicants managing multiple projects. Additionally, IRS should clarify whether amendments to interconnection agreements after application submission must be reported.

III. Update the Application Portal

The RFI invites comments on ways to minimize the burden of information collection and improve efficiency. Given the scale and structure of community solar and distributed portfolios—where a single developer or owner may manage numerous projects or subscriber allocations—streamlined processes are essential.

A. Allow for Bulk Application Submissions

Community solar and distributed solar-plus-storage developers often manage large portfolios of eligible projects, each serving many individual subscribers. The current requirement to submit applications individually creates unnecessary administrative burden and delays deployment.

IRS should implement a bulk application submission process that allows applicants to upload multiple projects or facilities simultaneously, including required attestations. A spreadsheet-based upload mechanism would significantly improve efficiency and align with best practices from existing state programs.

If a bulk upload option is not feasible, IRS should simplify the application workflow by consolidating it into a single-page format to reduce navigation time and improve usability.



B. Permit Bulk Downloads of Approval Letters

For companies managing large portfolios of community solar or distributed solar-plus-storage projects, downloading approval letters individually is inefficient and creates challenges for compliance and recordkeeping.

IRS should enable bulk download functionality for approval letters and ensure that each letter includes key identifying information such as project name or ID, physical address, and system capacity. Allowing customizable file naming conventions would further reduce administrative burden and eliminate the need for manual file management.

C. Allow Related Entities to Manage and Edit Applications

Community solar projects are frequently structured through multiple related entities, including special purpose project companies and tax equity partnerships. The current limitation of a single applicant profile restricts efficient portfolio management.

IRS should allow authorized entities to submit, manage, and monitor applications across related entities, including permitting multiple user logins. This change would better reflect the ownership and operational structures common in community solar and distributed solar-plus-storage development.

Additionally, IRS should address Login.gov synchronization issues that can result in user lockouts and delays in submission.

D. Permit Edits to Data Fields and Submitted Applications

Applicants managing portfolios of projects need the ability to track and sort application data efficiently. IRS should expand the available data fields in the application portal and allow users to sort or export information such as approval dates, project identifiers, and system characteristics.

Further, applicants should be able to edit submitted applications prior to review. The current requirement to withdraw and resubmit entire applications for minor corrections is inefficient and can delay project timelines.

E. Point of Contact for Taxpayers

IRS should consider establishing a clear and accessible point of contact or support mechanism for taxpayers with questions related to documentation and data collection requirements. Currently, applicants lack a reliable avenue to confirm that they are providing the correct information, resulting in an uncertain and inefficient process that can lead to rework, delays, and inconsistent outcomes. Providing a dedicated resource would improve applicant confidence and reduce administrative burden. This type of process improvement would directly support the objectives outlined in the RFI, including enhancing the quality, utility, and clarity of the

information collected, as well as minimizing the burden on respondents through more efficient and streamlined information exchange.

IV. Conclusion

CCSA appreciates Treasury and IRS's efforts to implement the LICBC program, which is essential to expanding access to affordable, reliable, and clean energy for low-income communities. Community solar and distributed solar-plus-storage projects are uniquely positioned to deliver these benefits at scale.

The recommendations outlined above would reduce administrative burden, improve program accessibility, and accelerate deployment of projects serving the communities the LICBC program is intended to benefit. CCSA and its members look forward to continuing to work with Treasury and IRS to ensure successful implementation of this important program.

Thank you for the opportunity to provide comments. If you have any questions, please contact Elizabeth Perera at (917) 575-9328 or liz@communitysolaraccess.org.

Sincerely,

Elizabeth Perera

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