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 Solar Energy Industries Association (SEIA) is the national trade association of the U.S. solar and storage industry. SEIA represents more than 1,100 organizations employing over 280,000 American workers who manufacture, install, and support the development of solar and storage projects. Our members promote the responsible development of distributed, rooftop, and utility-scale solar energy and storage projects. We are committed to working with federal agencies and other stakeholders to achieve this goal. On behalf of our member companies, SEIA appreciates the opportunity to provide these comments on the Internal Revenue Service's (IRS) request for information, "Agency Information Collection Activities: Comment Request Burden Related to the Low-Income Communities Bonus Credit Program," 91 Fed. Reg. 6,733 (Feb. 12, 2026) (RFI).

I. Introduction

Lowering energy bills for American consumers by building more critical energy infrastructure is the solar and storage industry's top priority. Solar energy is the fastest new energy source to deploy,[1] has zero marginal fuel cost, and the United States has some of the richest solar resources in the world. Solar paired with storage is an energy solution that provides reliable electricity, increases consumer choice, and helps save money on utility bills. Importantly, the U.S. now has domestic capacity to manufacture every critical input in the solar energy supply chain,[2] strengthening the U.S. as a geostrategic energy technology leader while reducing trade deficits and project costs.

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[1] *See* SOLAR ENERGY INDUSTRIES ASSOCIATION, "We Need Solar and Storage to Address the Energy Emergency" (Feb. 4, 2025), *available at* https://seia.org/blog/we-need-solar-and-storage-to-address-the-energy-emergency/.
[2] *See id.*, Solar & Storage Supply Chain Dashboard, *available at* https://seia.org/research-resources/solar-storage-supply-chain-dashboard/.

Demand for electricity is increasing at a pace not seen since World War II. Driven by the development of new data centers for AI, manufacturing facilities, and sector-specific electrification, this historic rise in demand can be met quickest by deploying more solar energy and battery storage, which are the fastest new sources of power to market. Today, demand for solar stretches across the country: six of the top eight states for solar deployment are Texas, Florida, Arizona, North Carolina, Nevada, and Georgia.[3] Solar and storage are the market-leading solution to both rising power demand and affordability, a key consideration for policymakers implementing the Low-Income Communities Bonus Credit (LICBC).

SEIA and its members support Treasury and IRS's efforts to implement LICBC in a manner that helps deploy more affordable, reliable, and secure energy for customers and communities that need it most. SEIA provides the following recommendations to reduce program paperwork and increase efficiency in response to the RFI.

II. Update the Application Portal

The RFI invites comments on "ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology[.]" Furthermore, Section 48E(h)(4)(A) states: "the Secretary shall provide procedures to allow for an efficient allocation process, including, when determined appropriate, consideration of multiple projects in a single application if such projects will be placed in service by a single taxpayer." SEIA respectfully requests that IRS implement the following improvements to minimize the burden of data collection while enhancing the efficiency of the application and allocation process.[4]

A. Allow for Bulk Application Submissions

Currently, there is no option to submit applications as a bulk upload in the application portal. Larger owners of residential renewable energy facilities can have tens of thousands of potentially eligible projects. Submitting each application individually is time-consuming and inefficient. Compounding matters, each application involves multiple steps, requiring the applicant to navigate multiple screens to complete a single application.

IRS should design an application intake mechanism to allow for bulk application submissions, including required attestations. For example, applicants could submit a spreadsheet of multiple

[3] *Id*., Solar Data Cheat Sheet, *available at* https://seia.org/wp-content/uploads/2025/12/SolarCheatSheet_2025_YIR.pdf.
[4] SEIA has previously requested IRS adopt the following application portal improvements in response to IRS's "Guidance on Clean Electricity Low-Income Communities Bonus Credit Amount Program," 89 Fed. Reg. 71,193 (Sept. 3, 2024).

projects at once, along with the required attestations. Some existing state programs allow for such bulk application submissions and could serve as a model for this application process. If IRS choose not to create a bulk upload mechanism, then they should confine the application process to a single page, so that an applicant can input all necessary data and documents without advancing through multiple prompts on different pages.

B. Permit Bulk Downloads of Approval Letters

Currently, applicants can only download one approval letter at a time, making internal recordkeeping difficult for applicants with multiple projects. Additionally, approval letters do not include the applicant's project name, the project's physical address, or the project's capacity information. The letters instead include the Treasury-appointed control number, which it also uses as the file name. Applicants with large submissions must then manually download and edit file names for thousands of applications.

IRS should permit applicants to bulk download approval letters for all applications submitted by a company and its related tax equity partnerships. Those approval letters should include the applicant's project name/ID, the project's physical address, and the project's capacity information. The bulk download feature should also allow flexibility in file name conventions so that applicants can assign their own project IDs/names to the file name to avoid manual editing.

C. Allow Related Entities to Manage and Edit Applications

The application portal currently has a single applicant profile for each entity, preventing a company from submitting and reviewing applications on behalf of any related partners. While a residential renewable energy company services residential facilities, those facilities are often owned by partnerships. To enhance application process collaboration and efficiency, IRS should permit a company to submit and monitor applications on behalf of related partnership entities, including allowing more than one email address-based login to access such applications.

Additionally, applicants who are signed out of the application portal can remain logged into their Login.gov account, creating lock-out errors in the portal which delay application submissions. IRS should coordinate with IT protocols for Login.gov to avoid these issues.

D. Permit Edits to Data Fields and Submitted Applications

The data fields currently available on the "My Applications" page are limited. This makes it difficult for applicants to monitor approval dates across an entire pool of applications. An applicant must manually download the approval letter for each application and then identify the approval dates. In some cases, an applicant must download thousands of approval letters.

IRS should permit applicants to edit the list of data fields. An applicant should be able to see and sort by the following data fields: approval date, project name, the applicant's system ID (not the Treasury control ID), and other relevant data in the viewer that shows all project submissions for an applicant. Applicants could then quickly compare approval date data with their own placed in service (PIS) data to verify which projects remain eligible for the bonus. If a "sort" function is not possible, applicants should be able to export the data to a spreadsheet file to sort themselves.

Additionally, once an application is submitted to the application portal, there is currently no mechanism to further edit the application. If an applicant wants to make any edit to their application, however minor, they must rescind the entire application and make a new submission, even if their application has not been reviewed yet. IRS should permit applicants to make changes to their applications, both the data entry and file uploads, if the application has not been reviewed yet.

III. Update Application Materials and Clarify Application Requirements

A. Clarify Certain Documentation and Attestation Requirements

The RFI invites comments on "ways to enhance the quality, utility, and clarity of the information to be collected[.]" Final Rules for 48E(h) discuss "placed in service documentation and attestations" without further detail.[5] To confirm the PIS date, Rev. Proc. 2025-11, § 10.02(1) requires that taxpayers provide a "Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming the location of the facility being placed in service."

SEIA respectfully requests IRS accept additional forms of documentation to confirm a project was completed and PIS, as PTO letters or commissioning reports are not always available to the taxpayer, including conditional PTO letters or activation emails to customers.[6] Taxpayers should be able to choose which documentation to provide from a list of approved options to confirm the PIS date.

In the case that an interconnection service agreement is amended after the submission of the initial application, IRS should clarify whether such an amendment must be submitted to IRS.

Additionally, IRS should provide template attestation forms for each of the four facility categories. This functionality is particularly important for residential renewable energy facility owners submitting multiple projects.

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[5] "Guidance on Clean Electricity Low-Income Communities Bonus Credit Amount Program," 90 Fed. Reg. 2,842 (Jan. 13, 2025).
[6] SEIA has previously requested IRS adopt the following documentation and attestation clarifications in response to IRS's "Guidance on Clean Electricity Low-Income Communities Bonus Credit Amount Program," 89 Fed. Reg. 71,193 (Sept. 3, 2024).

B. Provide Point of Contact for Taxpayers

SEIA respectfully requests IRS establish 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.

C. Clarify <5 MW Limitation Documentation

SEIA respectfully incorporates by reference the comments submitted by the Coalition for Community Solar Access (CCSA) regarding documentation requirements related to the <5 MW program limitation and supports the positions and recommendations set forth therein.

IV. Conclusion

SEIA appreciates the efforts by Treasury and IRS to effectively implement LICBC, a critical tool to provide more affordable, reliable, and secure energy for customers and communities that need it most. The recommendations above, if adopted, would streamline application and documentation processes, reduce administrative burdens, and improve program efficiency. We look forward to continuing to work with you on this effort.

Thank you for the opportunity to provide comments. If you have any questions, please contact Ben Norris at (202) 556-2909 or bnorris@seia.org.

Sincerely,

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