



U.S. DEPARTMENT OF  
**ENERGY**

## Applicant Checklist

### Step 1: Application for Allocation Submission



#### Key Application Details

Applicants are required to submit an *Application for Allocation*. The required documentation is dependent on the facility category, facility capacity, and facility type. Additional documentation is required for applications purporting to meet the *Additional Selection Criteria*.

##### Facility Categories:

- **Category 1:** Located in a Low-Income Community
- **Category 2:** Located on Indian Land
- **Category 3:** Qualified Low-Income Residential Building Project
- **Category 4:** Qualified Low-Income Economic Benefit Project

For more details on each category and how to qualify for the *Additional Selection Criteria*, reference the Treasury and [IRS Regulations](#) and [Revenue Procedure 2025-11](#).

Each category has application options and key project information that is required, including but not limited to:

- ☐ Facility Location (including latitude and longitude to 5 decimals)
- ☐ Facility Technology Type (Solar Facility, Wind Facility, Hydropower Facility, Marine and/or Hydrokinetic Facility, Geothermal Facility, Nuclear Fission Facility, Fusion Energy Facility, Eligible Waste Energy Recovery Property Facility)
- ☐ Facility Nameplate Capacity (kW AC and/or kW DC\*)
- ☐ Customer/Offtaker Type
- ☐ Ownership Model
- ☐ Point of Interconnection\*\* (Behind-the-Meter (BTM), Front-of-Meter (FTM), or Off-Grid)

Prior to submitting their applications, applicants should review the required documentation and attestations in Section 7 of the [Revenue Procedure 2025-11](#). The documentation required for each category is detailed on the following pages.

*\*kW DC is only required for solar facilities.*

*\*\*See Section 7 of [Rev. Proc. 2025-11](#) for the definition of Behind-the-Meter (BTM) facilities and Front-of-Meter (FTM) facilities.*

## Applicant Checklist

### Step 1: Application for Allocation Submission



## Required Documents

### Category 1 – Located in a Low-Income Community

- ☐ **FTM or BTM\* >1 MW-AC facilities:** Final, executed interconnection agreement (if applicable\*\*) executed by each party on or before the date of application submission. Please see Section 7 of [Rev. Proc. 2025-11](#).
- ☐ **All BTM\*\* facilities:** (Please see Section 7 of [Rev. Proc. 2025-11](#).)
  - ☐ An executed contract for the installation of the facility owned by the applicant,
  - ☐ An executed contract to lease the facility between the applicant (as the lessor) and the lessee, **or**
  - ☐ An executed power purchase agreement (PPA) for the generation by the facility between the applicant and the offtaker of the electricity generated.
- ☐ If purporting to meet the *Additional Selection Criteria* for Ownership Criteria, documentation demonstrating the applicant meets Ownership Criteria is required. Please see Section 7 of [Rev. Proc. 2025-11](#).

*\*Off-Grid systems have the same requirements as BTM.*

*\*\*If the facility is located in a market where the interconnection agreement cannot be countersigned by the interconnecting utility prior to completion of construction or interconnection of the facility, if an interconnection agreement is not applicable to the facility, if the facility is under a utility jurisdiction that does not require a study or no additional approvals, or if the facility is on land under the regulatory authority of a Tribe, Alaska Native Corporation, or the Department of Hawaiian Home Lands, see Section 7 of [Rev. Proc. 2025-11](#) for acceptable alternative documentation.*

## Applicant Checklist

### Step 1: Application for Allocation Submission



#### Required Documents (Continued)

##### Category 2 – Located on Indian Land

- ☐ **FTM or BTM\* >1 MW-AC facilities:** Final, executed interconnection agreement (if applicable\*\*) executed by each party on or before the date of application submission. Please see Section 7 of [Rev. Proc. 2025-11](#).
- ☐ **All BTM\*\* facilities:** (Please see Section 7 of [Rev. Proc. 2025-11](#).)
  - ☐ An executed contract for the installation of the facility owned by the applicant,
  - ☐ An executed contract to lease the facility between the applicant (as the lessor) and the lessee, **or**
  - ☐ An executed power purchase agreement (PPA) for the generation by the facility between the applicant and the offtaker of the electricity generated.
- ☐ If purporting to meet the *Additional Selection Criteria* for Ownership Criteria, documentation demonstrating the applicant meets Ownership Criteria is required. Please see Section 7 of [Rev. Proc. 2025-11](#).

*\*Off-Grid systems have the same requirements as BTM.*

*\*\*If the facility is located in a market where the interconnection agreement cannot be countersigned by the interconnecting utility prior to completion of construction or interconnection of the facility, if an interconnection agreement is not applicable to the facility, if the facility is under a utility jurisdiction that does not require a study or no additional approvals, or if the facility is on land under the regulatory authority of a Tribe, Alaska Native Corporation, or the Department of Hawaiian Home Lands, see Section 7 of [Rev. Proc. 2025-11](#) for acceptable alternative documentation.*

## Applicant Checklist

### Step 1: Application for Allocation Submission



## Required Documents (Continued)

### Category 3 – Qualified Low-Income Residential Building Project

- ☐ **FTM or BTM\* >1 MW-AC facilities:** Final, executed interconnection agreement (if applicable\*\*) executed by each party on or before the date of application submission. Please see Section 7 of [Rev. Proc. 2025-11](#).
- ☐ **All BTM\*\* facilities:** (Please see Section 7 of [Rev. Proc. 2025-11](#).)
  - ☐ An executed contract for the installation of the facility owned by the applicant,
  - ☐ An executed contract to lease the facility between the applicant (as the lessor) and the lessee, **or**
  - ☐ An executed power purchase agreement (PPA) for the generation by the facility between the applicant and the offtaker of the electricity generated.
- ☐ If purporting to meet the *Additional Selection Criteria* for Ownership Criteria, documentation demonstrating the applicant meets Ownership Criteria is required. Please see Section 7 of [Rev. Proc. 2025-11](#).
- ☐ Documentation demonstrating that the applicable facility will be installed on an eligible residential rental building.\*\*\* Please see Section 7 of [Rev. Proc. 2025-11](#) and the list of Eligible Federal Housing Programs for Category 3 on the [IRS program homepage](#).
- ☐ Draft Benefits Sharing Statement. Please see Section 7 of [Rev. Proc. 2025-11](#) and a Benefits Sharing Statement template on the [IRS program homepage](#).

*\*Off-Grid systems have the same requirements as BTM.*

*\*\*If the facility is located in a market where the interconnection agreement cannot be countersigned by the interconnecting utility prior to completion of construction or interconnection of the facility, if an interconnection agreement is not applicable to the facility, if the facility is under a utility jurisdiction that does not require a study or no additional approvals, or if the facility is on land under the regulatory authority of a Tribe, Alaska Native Corporation, or the Department of Hawaiian Home Lands, see Section 7 of [Rev. Proc. 2025-11](#) for acceptable alternative documentation.*

*\*\*\*The eligible residential rental building (and not just its tenants) must participate in an eligible housing program. Please see Section 7 of [Rev. Proc. 2025-11](#).*

## Applicant Checklist

### Step 1: Application for Allocation Submission



## Required Documents (Continued)

### Category 4 – Qualified Low-Income Economic Benefit Project

- ☐ **FTM or BTM\* >1 MW-AC facilities:** Final, executed interconnection agreement (if applicable\*\*) executed by each party on or before the date of application submission. Please see Section 7 of [Rev. Proc. 2025-11](#).
- ☐ **All BTM\*\* facilities:** (Please see Section 7 of [Rev. Proc. 2025-11](#).)
  - ☐ An executed contract for the installation of the facility owned by the applicant,
  - ☐ An executed contract to lease the facility between the applicant (as the lessor) and the lessee, **or**
  - ☐ An executed power purchase agreement (PPA) for the generation by the facility between the applicant and the offtaker of the electricity generated.
- ☐ If purporting to meet the *Additional Selection Criteria* for Ownership Criteria, documentation demonstrating the applicant meets Ownership Criteria is required. Please see Section 7 of [Rev. Proc. 2025-11](#).
- ☐ Draft Demonstration of Financial Benefits Statement. Please see Section 7 of [Rev. Proc. 2025-11](#) and a Demonstration of Financial Benefits template on the [IRS program homepage](#).

*\*Off-Grid systems have the same requirements as BTM.*

*\*\*If the facility is located in a market where the interconnection agreement cannot be countersigned by the interconnecting utility prior to completion of construction or interconnection of the facility, if an interconnection agreement is not applicable to the facility, if the facility is under a utility jurisdiction that does not require a study or no additional approvals, or if the facility is on land under the regulatory authority of a Tribe, Alaska Native Corporation, or the Department of Hawaiian Home Lands, see Section 7 of [Rev. Proc. 2025-11](#) for acceptable alternative documentation.*

## Applicant Checklist

### Step 2: Placed in Service Requirements Submission (before tax filing)



#### Key Application Details

Applicants that receive an allocation must place the facility in service within four years of the receipt of allocation. After the facility is placed in service, applicants are required to submit *Placed in Service* information.

At this stage, applicants should be prepared to submit key project information, including but not limited to:

- ☐ Updated Facility Capacity (if applicable)
- ☐ Placed in Service Date

Prior to submitting their *Placed in Service* information, applicants should review the required documentation and attestations in Section 10 of [Revenue Procedure 2025-11](#). The documentation required for each category is detailed on the following pages.

## Applicant Checklist

### Step 2: Placed in Service Requirements Submission (before tax filing)



## Required Documents

### Category 1 – Located in a Low-Income Community

- ☐ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming the location of the facility being placed in service.
- ☐ Final, Professional Engineer (PE) stamped (if required by applicable state or local law\*) as-built design plan, PTO letter with nameplate capacity listed, **or** other documentation from an unrelated party verifying as-built nameplate capacity.

### Category 2 – Located on Indian Land

- ☐ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming the location of the facility being placed in service.
- ☐ Final, Professional Engineer (PE) stamped (if required by applicable state or local law\*) as-built design plan, PTO letter with nameplate capacity listed, **or** other documentation from an unrelated party verifying as-built nameplate capacity.

### Category 3 – Qualified Low-Income Residential Building Project

- ☐ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming the location of the facility being placed in service.
- ☐ Final, Professional Engineer (PE) stamped (if required by applicable state or local law\*) as-built design plan, PTO letter with nameplate capacity listed, **or** other documentation from an unrelated party verifying as-built nameplate capacity.
- ☐ Final Benefits Sharing Statement demonstrating that the financial benefits requirements will be met based on the expected annual energy produced by the as-built facility at placed in service. Please see Section 10 of [Rev. Proc. 2025-11](#) and a Benefits Sharing Statement template on the [IRS program homepage](#).

*\*If not mandated by local jurisdiction, see Section 10 of [Rev. Proc. 2025-11](#) for acceptable alternative documentation.*

## Applicant Checklist

### Step 2: Placed in Service Requirements Submission (before tax filing)



## Required Documents (Continued)

### Category 4 – Qualified Low-Income Economic Benefit Project

- ☐ Permission to Operate (PTO) letter (or commissioning report for off-grid facilities) confirming the location of the facility being placed in service.
- ☐ Final, Professional Engineer (PE) stamped (if required by applicable state or local law\*) as-built design plan, PTO letter with nameplate capacity listed, **or** other documentation from an unrelated party verifying as-built nameplate capacity.
- ☐ Final Demonstration of Financial Benefits Statement. Please see Section 10 of [Rev. Proc. 2025-11](#) and a Demonstration of Financial Benefits template on the [IRS program homepage](#).
- ☐ Documentation proving the facility is enrolled in a utility tariff, program, or other arrangement used to distribute financial benefits in the form of a bill discount credit rate to Qualifying Households.

*\*If not mandated by local jurisdiction, see Section 10 of [Rev. Proc. 2025-11](#) for acceptable alternative documentation.*



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