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Overview

As provided in section 13 of Revenue Procedure 2023-27 and Revenue Procedure 2024-19, this document provides the procedures for taxpayers to transfer an allocation of environmental justice solar and wind capacity limitation (Capacity Limitation) when there is a sale or transfer of an underlying facility. For purposes of the Low-Income Communities Bonus Credit Program (Program), taxpayers may only request an allocation transfer (Allocation Transfer Request) when there is (1) a sale or transfer of a facility from one taxpayer to another taxpayer, and (2) the original owner has already applied for and been awarded an allocation of Capacity Limitation for the applicable facility or facilities. This process is not available if the original owner and taxpayer has already placed the facility in service, before selling or transferring the facility.

Overview (Cont.)

The Allocation Transfer Request is made through the **DOE Applicant Portal**. Throughout this document and the DOE Applicant Portal, the original owner/taxpayer will be referred to as the "Awardee." The successor taxpayer that currently owns the facility will be referred to as the "Successor Awardee." If a facility was transferred to another taxpayer without a true sale, the terms Successor Awardee and Awardee will still be applied to the transaction for purposes of this transfer process and the DOE Applicant Portal. If you/your organization were the transferor of a facility/or facilities, you/your organization are/is the Awardee. If you/your organization were the transferee that now owns the facility, you/your organization are/is the Successor Awardee. Please also note, the allocation of Capacity Limitation will be associated with the Awardee name and taxpayer identification number until completion of an Allocation Transfer Request.
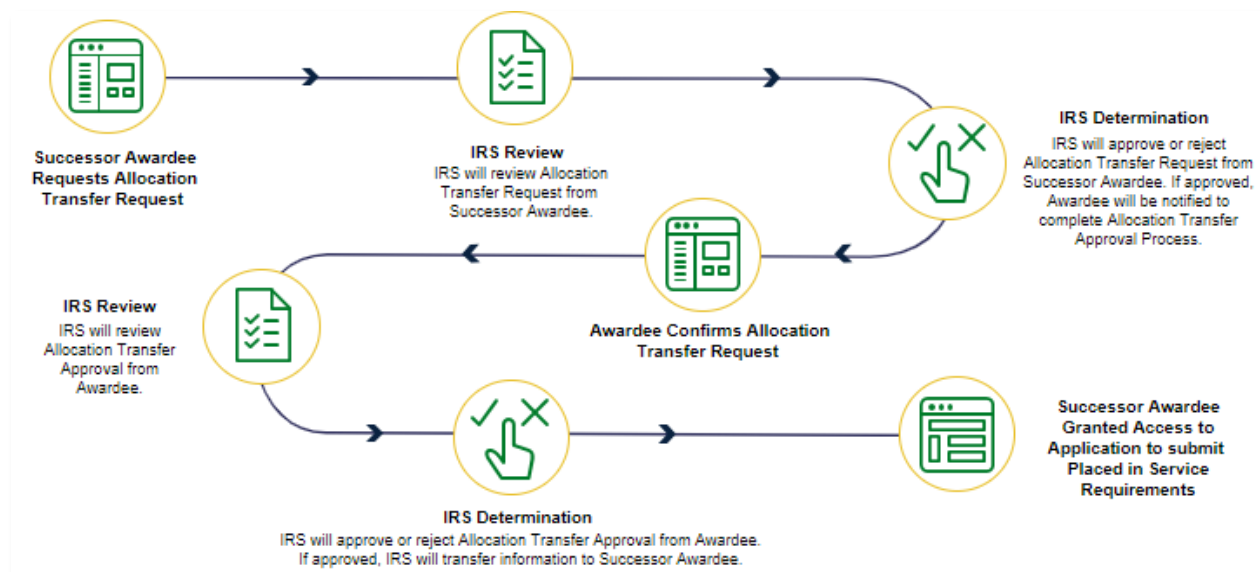
Overview Illustration of Allocation Transfer Request Process

Please note that if a taxpayer received an allocation for their facility, based, in part, on meeting the ownership criteria, and sold or transferred the facility, that taxpayer should refer to § 1.48(e)-1(m)(5) of the **Treasury Regulations** to determine if a disqualification event has occurred.
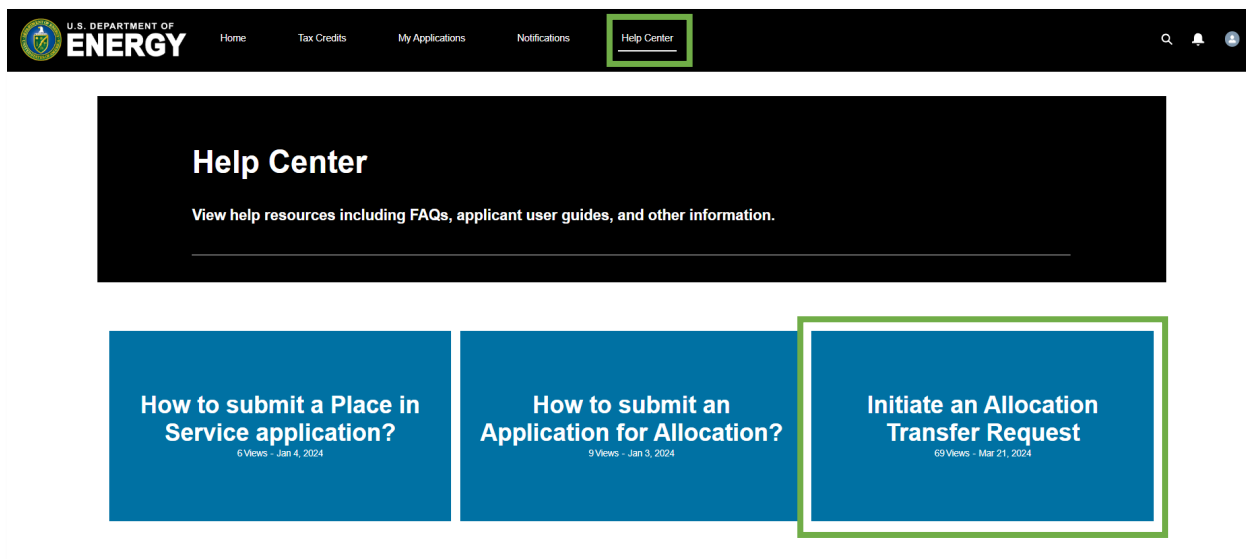
Successor Awardee – Initiating Allocation Transfer Request

Help Center Allocation Transfer Request Page

The Successor Awardee must initiate and submit the Allocation Transfer Request. However, before a Successor Awardee can initiate an Allocation Transfer Request, that Successor Awardee must be registered as an applicant in the DOE Applicant Portal. To register, please refer to the **_Applicant User Guide_** on the **DOE Program homepage** for registration instructions. If a Successor Awardee is already registered in the DOE Applicant Portal because the Successor Awardee has previously submitted an application for another facility, that Successor Awardee does not need to re-register.

The first step to initiate an Allocation Transfer Request is for the Successor Awardee to login to the DOE Applicant Portal and navigate to the *Help Center*, which can be found on the navigation bar at the top of the DOE Applicant Portal. The Successor Awardee will then select *Initiate Allocation Transfer Request* (right-most, blue box in the screenshot below).
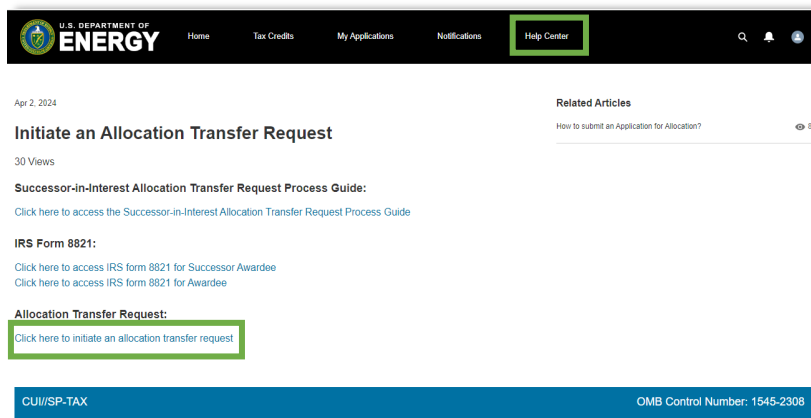

Help Center

Selecting this box will lead the Successor Awardee to the Allocation Transfer Request Page.

Successor Awardee – Submit Allocation Transfer Request

Help Center Allocation Transfer Request Page

This page contains the link to the DOE Applicant Portal feature to perform the Allocation Transfer Request. Successor Awardees should ensure that they have gathered all the information necessary to complete the request before initiating a request. The information needed to complete an Allocation Transfer Request is discussed further in the next section.

Successor Awardees and Awardees will also be required to submit a valid IRS Form 8821, *Tax Information Authorization*, as part of the Allocation Transfer Request. There is an Awardee Form 8821 and a Successor Awardee Form 8821 linked on the *Help Center Allocation Transfer Request* page. The Successor Awardee should fill out the 8821 for Successor Awardees using the Successor Awardee's taxpayer name, Taxpayer Identification Number (TIN) (Employer Identification Number or Social Security Number), and address. Please download the applicable Form 8821 only from this *Help Center* page, as the Line 3, Tax Information, authorizations has been pre-filled specifically for use in this Program and for the Allocation Transfer Request process.

The Successor Awardee completes the Successor Awardee Form 8821 using the Successor Awardee's taxpayer name and address in Line 1 and the Awardee's name and address in Line 2. Please see the **Form 8821 instructions** on **irs.gov** for assistance with validly completing the Form 8821.

Submit Allocation Transfer Request

When a Successor Awardee selects "Click here to initiate an allocation transfer request" (as shown in the *Help Center* page screenshot above), the Successor Awardee will be taken to the Allocation Transfer Request feature in the DOE Applicant Portal.

Successor Awardee – Submit Allocation Transfer Request

Attestation

The first item the Successor Awardee will see as part of the Allocation Transfer Request is an attestation:

Attestation

I declare that I am legally authorized to bind the successor awardee organization making this allocation transfer request. Under penalties of perjury, I declare that I have examined this submission, and, to the best of my knowledge and belief, all the information contained in this request is true, correct, and complete.

By selecting the box below and submitting this transfer request, you will be considered to have signed this attestation.

* Attestation ⓘ

☐ I agree

Error: Attestation is required.

Successor Awardee Attestation

The individual who registered in the DOE Applicant Portal as the Organization/Applicant (which is the Successor Awardee in this scenario) must have authority to sign (select "I agree") this attestation. The "I agree" checkbox must be selected for the Successor Awardee to proceed. Hovering over the ⓘ icon, while in the DOE Applicant Portal, will provide relevant help text regarding individuals authorized to sign this attestation.

Control Number(s) and Awardee Information

After "signing" the attestation, the Successor Awardee must provide the Control Number(s) and Awardee Information associated with the allocation that the Successor Awardee is seeking to be transferred. The Successor Awardee is limited to providing 50 Control Numbers per transfer request.

Application Control Number

* Control Number +

Awardee Primary Contact

Salutation   * First Name   * Last Name

* Organization Name

* Primary Contact Email

[Next]

Page where Successor Awardee must provide Control Number(s) and Awardee Information

Each allocation of Capacity Limitation and associated facility has a unique 9-digit Control Number. Successor Awardees must provide the exact Control Number(s) associated with the allocation for the facility or facilities the Successor Awardee owns. The Successor Awardee must obtain the Control Number(s) from the Awardee. Select the green plus icon (+) to add multiple Control Numbers.

Successor Awardees also must obtain from the Awardee and provide: Awardee Primary Contact First Name, Awardee Primary Contact Last Name, Awardee Organization Name, and Awardee Primary Contact Email. All *Transfer Request Details* entered must match exactly what was entered by the Primary Contact who submitted for the Organization the application for allocation which resulted in an allocation associated with the Control Number(s) listed in the Allocation Transfer Request.

Successor Awardee – Submit Allocation Transfer Request

Important: Successor Awardees may submit multiple Control Numbers to request transfers of allocations associated with multiple facilities. However, the Control Numbers must be for allocations awarded to the same taxpayer organization and with the same Awardee primary contact information. If there are two or more primary contacts associated with one Awardee Organization, then the Successor Awardee must submit a separate Allocation Transfer Request for the allocation requests for Control Numbers assigned to each Awardee Organization Primary Contact. If all Control Numbers in an Allocation Transfer Request are not associated with a particular application, Organization, and Primary Contact then the request will be denied.

Moreover, Successor Awardees cannot submit a single Allocation Transfer Request for Control Numbers associated with different Organizations. If a Successor Awardee submits an Allocation Transfer Request that contains Control Numbers associated with different Organizations, then the request will be denied.

After all required information has been entered, select *Next* to continue to *Transfer Request Documentation*.

Allocation Transfer Request Documentation

Complete the *Transfer Request Documentation* section by uploading the required IRS Form 8821 for initiating an Allocation Transfer Request. Successor Awardees must use the Successor Awardee Form 8821, which is linked in the *Help Center*. Please see the previous section, "Help Center Allocation Transfer Request Page", for more information on the Form 8821.

Select the *Upload Files* button to upload the completed Form 8821. Please ensure documentation files include the document type in the file name (e.g., Successor AwardeeOrganizationName_Signed Successor Awardee 8821.pdf). Allowable document types and file size restrictions can be found **here**.

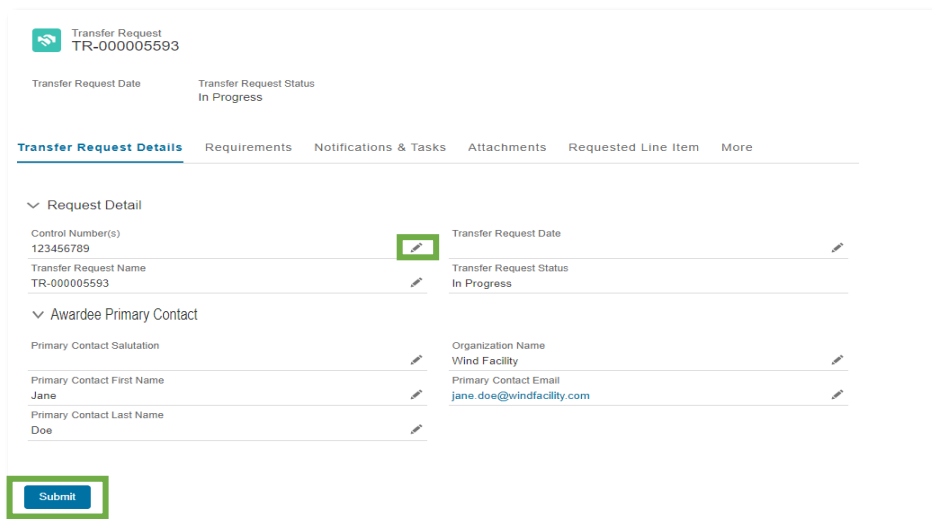Page where Successor Awardee must upload Transfer Request Documentation

Successor Awardee – Submit Allocation Transfer Request

Once all required documentation has been uploaded, select *Next* to proceed. Select *Previous* to return to the *Transfer Request Details* page.

Allocation Transfer Request Details

Review the Allocation Transfer Request details for accuracy prior to submission. The application review screen shows the Control Number(s), Transfer Request Date, and Status.

Select the pencil icon (✏) to edit any information, if necessary. *Successor Awardee Primary Contact Details* will be prepopulated based on information provided at registration by the Organization Primary Contact.

Page where Successor Awardee must review Transfer Request Details
and submit the Successor Awardee Allocation Transfer Request

After reviewing the details, select *Submit* to submit the Successor Awardee Allocation Transfer Request for review. Once the Allocation Transfer Request is submitted, the IRS will review the request. If the Allocation Transfer Request needs to be withdrawn, navigate to the *More* tab and follow the prompts after selecting *Withdraw Transfer Request.* The Allocation Transfer Request can only be withdrawn by the Successor Awardee in the "In Progress" or "Submitted" statuses.

If the information provided is incorrect, incomplete, or contains nonexistent Control Numbers, or if the Control Numbers provided don't match to the Awardee Organization and Awardee Primary Contact provided in the request, the IRS will deny the request.

Successor Awardee – Submit Allocation Transfer Request

Additionally, if the IRS determines that the Form 8821 provided with the request is invalid, the IRS will deny the request. Otherwise, the IRS will forward the Allocation Transfer Request to the Awardee Organization for the Awardee's review and confirmation.

Note: Successor Awardee Information including Organization Name, Primary Contact Name, and Primary Contact Email will be provided to the Awardee as part of the Allocation Transfer Request. This information is necessary for the Awardee to know who is making the request and to ensure it is the Successor Awardee to whom the Awardee sold or transferred the facility/facilities.

View and Manage Allocation Transfer Request(s)

To view the Allocation Transfer Request, navigate to the *My Applications* page and select the *Transfer Request Status* tab.

Page where Successor Awardee can view Allocation Transfer Request(s)

Filter as needed to locate your recently submitted request. Each submitted Allocation Transfer Request will be assigned a tracking number. You can search for a particular Allocation Transfer Request by Transfer Request Number or through sorting by Transfer Request Date.

The status of the request is listed under the *Transfer Request Status* column. You will receive periodic notifications in the DOE Applicant Portal regarding the status of your Allocation Transfer Request. Click **here** for more information on receiving and viewing notifications.

Note: Within each Allocation Transfer Request, Successor Awardees and Awardees can navigate to the *Requested Line Items* tab to review a list of all Control Numbers included on the request.

Awardee – Allocation Transfer Approval

Review Allocation Transfer Request Approval

Once the Successor Awardee submits the Allocation Transfer Request and IRS approves the initial request from the Successor Awardee, the request is sent to the Awardee for review. The Awardee will receive a notification to review the request. The notification will provide detailed instructions on the steps the Awardee should take to review the Allocation Transfer Request. To navigate to the request, select *My Applications → Transfer Request Status → Transfer Request Number* to open and view the Allocation Transfer Request.

Page where Awardee can view an Allocation Transfer Request

The Awardee should review the Allocation Transfer Request details, including Successor Awardee Contact Information, Successor Awardee Organization Information, and, most importantly, the Control Number(s) contained in the Allocation Transfer Request to ensure all information is accurate. You will have the option to approve or deny the request. Select *Approve or Deny* in the upper right-hand corner. Please note that you must accept or deny the entire request, including all Control Numbers listed in the request. If you believe any information submitted by the Successor Awardee is inaccurate, you should deny the request, particularly if there are incorrect Control Numbers included in the request.

Page where Awardee must review Allocation Transfer Request Details and Approve/Deny the Allocation Transfer Request

Important: **Awardees must review and respond to an Allocation Transfer Request within 10 business days. If you fail to respond within this timeframe, the transfer request will be withdrawn.**

Awardee – Allocation Transfer Approval

Allocation Transfer Request Documentation

If the Awardee accepts the Allocation Transfer Request, they must complete the *Transfer Request Documentation* section by uploading the IRS Form 8821, *Tax Information Authorization*. Please see the previous section, "Help Center Allocation Transfer Request Page", described earlier in this document, for a link to the Form 8821.

There are two versions of the IRS Form 8821 linked on the *Help Center p*age - one for Successor Awardees and one for Awardees. Select the Awardee Form 8821 and complete the form. The Awardee should fill out the 8821 for Awardees using the Awardee's taxpayer name, TIN, and address. Please download the applicable Form 8821 only from the *Help Center* page, as Line 3, Tax Information, authorizations has been pre-filled specifically for use in this Program and for this Allocation Transfer Request process.

The Awardee completes the Awardee Form 8821 using the Awardee's taxpayer name and address in Line 1 and the Successor Awardee's name and address in Line 2. Please see the **Form 8821 instructions** on **irs.gov** for assistance with validly completing the entire Form 8821.

Once the Form 8821 is validly completed (according to Form 8821 instructions), select the *Upload Files* button to upload any documentation. Please ensure the documentation files include the document type in the file name (e.g., AwardeeOrganizationName_Signed Awardee 8821.pdf). Allowable document types and file size restrictions can be found **here**.
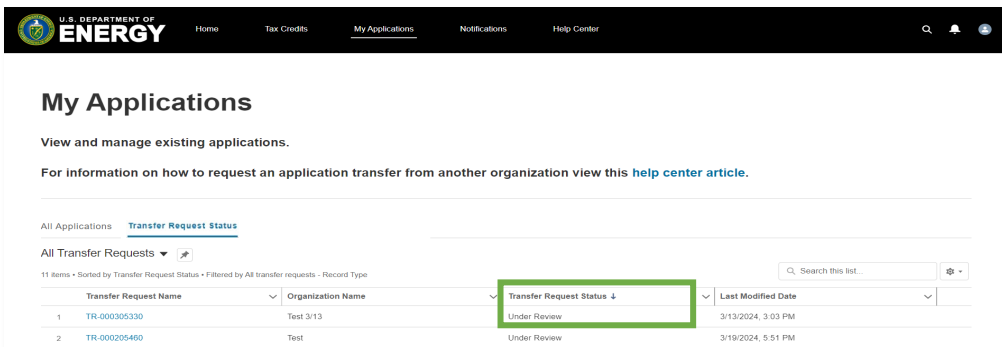
Once the Form 8821 is uploaded, select *Next* to proceed.

Page where Awardee must upload Transfer Request Documentation

Awardee – Allocation Transfer Approval

## Allocation Transfer Request Approval Status

The Awardee will also be able to view the status of an Awardee approved Allocation Transfer Request under *My Applications*.

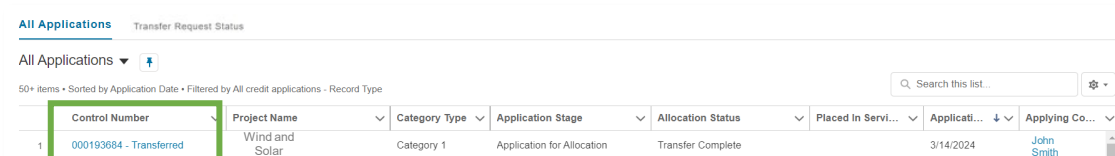Page where Awardee can view Allocation Transfer Request(s)

Once an Allocation Transfer Request is approved by the Awardee, the IRS will review the Awardee Form 8821 to ensure a valid Form 8821 has been submitted. An Allocation Transfer Request Approved notice will be sent to the Successor Awardee and Awardee, and the Control Number(s) will be available for the Successor Awardee to view under *All Applications.* The Successor Awardee will then be able to submit placed in service information within the DOE Applicant Portal, after the date that the Successor Awardee places the facility in service.

Information from the Awardee's application that the Successor Awardee needs in order to submit placed in service information will be made available to the Successor Awardee. The *Application for Allocation* tab will include this information.
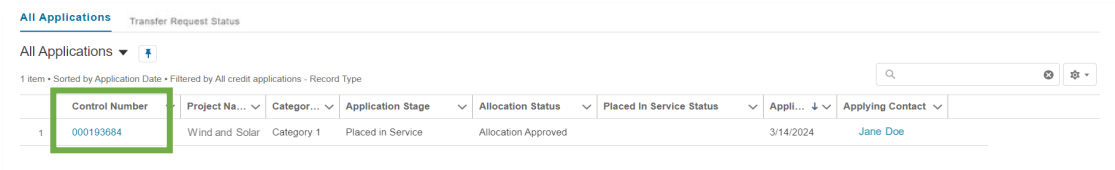
Location where Awardee can view Control Number(s)

The Awardee's account will retain a copy of the Awardee's application and allocation records with a "- Transferred" suffix added to the allocation Control Number with a status of "Transfer Complete".

Location where Awardee can view Control Number(s) with a status of "Transfer Complete"

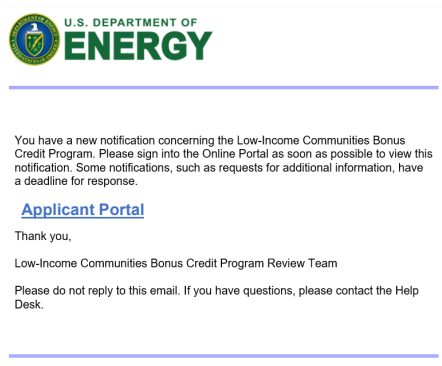# Successor Awardee & Awardee – Emails and Notifications

Notifications for Allocation Transfer Requests

If you receive any communications from the IRS review team, you will receive an email alerting you that you have a new notification in the DOE Applicant Portal.

No taxpayer information will be communicated via email. You are required to log into the DOE Applicant Portal to view notifications related to your applications, including official IRS award or denial letters.

If you have a notification, you will receive an email from EJBonus-NoReply@hq.doe.gov. You must then log into the DOE Applicant Portal to securely view your notification.

Important: Add EJBonus-NoReply@hq.doe.gov to your safe senders list and check your junk email folder.

Example email of notification in the DOE Applicant Portal

Navigate to the *Notifications* tab in the DOE Applicant Portal to view your notification.
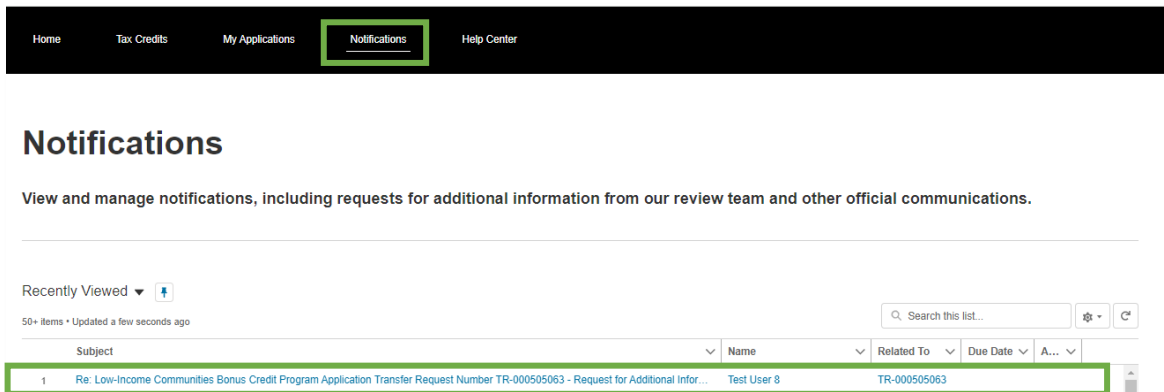
Page where Successor Awardee and Awardee can view notifications

Successor Awardee & Awardee – Emails and Notifications

Allocation Transfer Request Emails and Notifications

The Successor Awardee or Awardee may receive notifications throughout the application process for the following reasons:

- Allocation Transfer Request Submitted (Successor Awardee Only)
- Allocation Transfer Request Under Review (Successor Awardee Only)
- Allocation Transfer Request Pending Awardee Review (Awardee Only)
- Allocation Transfer Request Awardee Review Submitted (Awardee Only)
- Allocation Transfer Request Approved (Successor Awardee and Awardee)
- Allocation Transfer Request Not Approved (Successor Awardee Only)
- Allocation Transfer Request Withdrawn for Administrative Reasons (Successor Awardee Only)
- Allocation Transfer Request Not Processible (Successor Awardee or Awardee)

All notifications can be viewed on the *Notifications* page or under the *Notifications & Task* tab of an individual Allocation Transfer Request. For more information on how to view notifications, please see the **Applicant User Guide** on the **DOE Program homepage**.

Post Allocation Transfer Request and Placed in Service Reporting

Once an Allocation Transfer Request is approved by both the Awardee and the IRS, the Control Number(s) and the application details associated with the facility that the Successor Awardee needs in order to submit placed in service information will be transferred to the Successor Awardee. This information will be available for the Successor Awardee to view under *All Applications* and the *Application for Allocation* tab. The *Organization Information* will be populated with the Successor Awardee's details.

The Successor Awardee must be the taxpayer which places the facility in service and completes the placed in service reporting in the DOE Applicant Portal.

For information on how to complete placed in service requirements in the DOE Applicant Portal, please see the **Applicant User Guide** on the **DOE Program homepage**.

For more information, in general, on placing a facility in service under Internal Revenue Code Section 48, and the requirements for this Program, see the **Treasury Regulations** beginning at § 1.48(e)-1(k), and section 10 of the 2023 Program Year **Revenue Procedure 2023-27** or the 2024 Program Year **Revenue Procedure 2024-19** (as applicable).