



Low-Income Communities Bonus Credit Program

10% bonus credit **for projects located on Tribal Land**

Is this project located on Tribal Land?

For the purposes of this adder, Tribal Land is defined under 25 U.S. Code 3501(2), which is available for reference on the [U.S.C. federal website](#). If so, this project is eligible.

Read more about how and when to apply along with other Frequently Asked Questions [in this blog](#).

Other credits that can be stacked on top of this one:

- 10% bonus credit for projects located in an "energy community"
- 10% bonus credit for projects that are manufactured domestically

Exclusive credits that cannot be stacked:

This credit cannot be combined with either of the two 20% bonus credits. If the project is eligible for one of the two 20% adders, it could make more sense to apply for the 20% credit instead of this 10% credit.

- 20% bonus for qualified low-income residential projects
- 20% bonus for qualified low-income economic benefit projects

Learn more about the six available bonus credits in [this set of fact sheets](#).

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Disclaimer: This guide provides an overview of the bonus credit program. It does not constitute professional tax advice nor should it be used as the only source of information when making decisions.

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