



Investment Tax Credit Bonus Credit Program

10% bonus credit **for projects that meet domestic manufacturing requirements**

What are the domestic manufacturing requirements?

Projects must certify that any steel and iron or any manufactured product that is a component of the facility was produced in the US. Construction material made primarily of steel or iron must be 100% produced in the US, but this does not apply to steel or iron used as components or subcomponents of other manufactured products.

We expect the federal government to release further guidance about the implementation of this bonus credit.

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"

Low-Income Communities Bonus Credit Program

The Low-Income Communities Bonus Credit Program includes four additional bonus credits. Projects can choose to apply to one of the four. The Bonus Credit Program can be stacked with the credit for meeting domestic manufacturing requirements.

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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