



Investment Tax Credit Bonus Credit Program

10% bonus credit **for projects located in an energy community**

How are "energy communities" defined?

- A brownfield site;
- A census tract or any adjoining tract in which a coal mine closed after Dec. 31, 1999, or a coal-fired electric power plant was retired after Dec. 31, 2009;
- An area that has (or had at any time during the period beginning after Dec. 31, 1999) significant employment or local tax revenue related to the extraction, processing, transport or storage of coal, oil, or natural gas.

We expect the federal government to release further guidance to clarify these definitions.

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 that are manufactured domestically

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 'energy communities' bonus credit.

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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