

Low-Income Communities Bonus Credit Program

10% bonus credit for projects located in a low-income community

Is this project located in a low-income community?

- A population census tract where the 'poverty rate' (the number of households in poverty) is at least 20 percent
- Or the median family income for a population census tract does not exceed 80 percent of statewide median income
- Or, in a metropolitan area, the median family income for a population census tract does not exceed 80 percent of either the statewide median family income or the metropolitan area median income, whichever is the greater.

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](#).

Investment Tax Credit Bonus Credit Program | cleanegroup.org

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.

Updated 3.2.23