

Low-Income Communities Bonus Credit Program

20% bonus credit **for a qualified low-income economic benefit project**

How are the financial benefits of the project distributed?

Projects may be eligible for this 20% adder if at least 50 percent of the financial benefits of the electricity produced by such facility are provided to low-income households. For the purposes of this adder, low-income is defined as:

- Households with income of less than 200% of the poverty line applicable to a family of the size involved
- Households with income less than 80% of the area median gross income

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 any other credit within the Low-Income Communities Bonus Credit Program. 20% is the highest credit available within this Program, so eligible projects should pursue this credit and not one of the lower credits.

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.

Updated 3.2.23