



§48C PROGRAM

QUALIFYING ADVANCED ENERGY PROJECT TAX CREDIT
ROUND 2

HOW TO BECOME A REVIEWER [➤](#)



\$48C Tax Credit Program Reviewers

BACKGROUND

The Department of Energy is focused on implementing the Bipartisan Infrastructure Law and Inflation Reduction Act to accelerate deployment and market adoption of clean energy technologies and the equitable transition to a decarbonized energy system.

As you may know, part of President Biden's Investing in America agenda, the U.S. Department of Energy (DOE) is partnering with the U.S. Department of the Treasury and the Internal Revenue Service (IRS) to implement \$10 billion in investments through the Qualifying Advanced Energy Project Credit (48C). This 48C Tax Credit Program aims to play a critical role to create high-quality jobs, reduce industrial emissions, and increase domestic production of critical clean energy products and materials. More information about the program is available at: www.energy.gov/infrastructure/48C.

The Office of Manufacturing and Energy Supply Chains (MESC) would like to invite interested experts to be potential reviewers for full applications for the \$10 billion 48C Tax Credit Program. The goal of the 48C program is to identify and support those projects that can strengthen U.S. supply chains and domestic manufacturing to most effectively forward progress on US clean energy goals. To accomplish our goal of selecting the most impactful projects, we are planning to engage experts to review the proposed projects.

Prospective applicants will first submit a concept paper, or project proposal, followed by a full application. Full applications are expected to be approximately 35 pages of narrative and supporting appendices that describe the projects along with the merit review criteria (including key sub-elements): Commercial Viability (project plan, business plan, management plan), Greenhouse Gas Emissions Impacts (impacts of products, impacts from the facility), Strengthening U.S. Supply Chains and Domestic Manufacturing for a Net-Zero Economy (inputs and outputs from the facility, end-use applications, supply chain resilience), and Workforce and Community Engagement (job creation and workforce continuity, workforce and community engagement, energy community transition and local environmental impacts).



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BACKGROUND CONTINUED...

Merit review criteria is specific to each IRS published guidance.

The Department of Treasury has issued Notice 2024-36 regarding up to \$6 billion in tax credit allocations for the second round of allocations for the 48C(e) program, including approximately \$2.5 billion for projects located in 48C(e) designated energy communities. The summary below of Round 2 Merit Review Criteria Overview may be instructive and can be found at [Notice 2024-36, Appendix A and B \(irs.gov\)](#).

Commercial Viability will be assessed based on the readiness and reasonableness of the project schedule, described risks and associated risk mitigation strategies, the strength of the proposed business plan, and the strength of the proposed management plan. Reviewers will review the business plan for the potential for commercial deployment, the source and certainty of financing, the strength of key arrangements including offtake agreements and supply strategy, and the degree to which the investment is profitable based on the provided cash flow analysis.

The **Greenhouse Gas Emissions** Impacts assessment will vary by project category, which are listed above. For clean energy manufacturing and critical materials projects, applications will be assessed based on the impact of the facility's products to facilitate a reduction in anthropogenic GHG emissions as well as facility level initiatives to decarbonize. For industrial decarbonization projects, applications will be assessed based on facility-level Scope 1 and Scope 2 emission reduction based on the proposed re-equipment of the industrial facility.

The criteria on **Strengthening U.S. Supply Chains and Domestic Manufacturing for a Net-Zero Economy** varies by project category, which are listed above. For clean energy manufacturing projects, applications will be assessed based on the extent to which the project addresses current and anticipated supply chain vulnerabilities for clean energy products, the extent to which the project would increase domestic production capacity and availability of clean energy products and associated components and materials, and the extent to which the project promotes long-term U.S. manufacturing competitiveness or technology leadership in the transition to a net-zero economy.



\$48C Tax Credit Program Reviewers

BACKGROUND CONTINUED...

For industrial decarbonization projects, applications will be assessed based on the extent to which the proposed project will enhance U.S. leadership in low-emissions industry or manufacturing and whether it aligns with one or more cross-cutting industrial decarbonization techniques.

For critical materials projects, the assessment of this criterion will focus on the extent to which the project would increase availability of materials critical to clean energy products and the extent to which the project addresses a critical supply chain need.

There are four key considerations for assessing **Workforce and Community Engagement**. **Job Creation and Workforce Continuity** considers the quantity and quality of jobs that will be created, the ability for employees to organize and participate in labor organizations, and stakeholder engagement to develop a diverse workforce through training.

Ensuring Timely Project Completion through Workforce and Community Engagement will be assessed based on engagement with community and local stakeholders, benefit-sharing agreements, and accountability to affected workers and community stakeholders. Energy Community Transition will be assessed based on whether the application includes specific and high-quality actions to support energy communities and the extent to which the project will utilize existing local and regional resources that previously supported the coal industry. Local Environmental Impacts will be assessed based on evaluation of the project's environmental impact to the surrounding community and the identification of specific, measurable impacts to disadvantaged communities.

3 ANTICIPATED REVIEWER GROUPS FOR EACH APPLICATION

1 SPECIAL PURPOSE REVIEWERS

These reviewers are expected to review the specific content that relates to the specific sub-elements in each merit review criteria and prepare a summary analysis and high-level list of strengths and weaknesses. It is expected that the effort is approximately 3-5 hours per application.

Compensation: Varies based on terms of actual contract with reviewer, but generally 300-500 dollars per application, plus 500 dollars for administrative activities such as, but not limited to: attending the merit review training, completing vendor paperwork, and/or uploading comments/scores into the 48C Portal.

Desired qualifications: These reviewers are expected to be in the early stage of their careers in their area of expertise.

3 ANTICIPATED REVIEWER GROUPS FOR EACH APPLICATION

2

SUPER REVIEWERS

These reviewers are expected to review the application section that focus on their area of expertise (e.g., commercial viability, supply chain, workforce and community engagement) and provide their score for the merit review criterion, as well as providing comment on strengths and weaknesses. They will have access to the analysis prepared by Special Purpose Reviewers and, if needed, suggest additional analysis to help with their review. Each application will be reviewed by four Super Reviewers, one for each merit review criterion. It is expected that the effort is approximately 6-8 hours per application. Towards the end of the merit review process, the Super Reviewers are expected to participate in the merit review meeting where the scores and comments for each application are discussed and consolidated. This may take up to 1-2 days, scheduled in advance.

Desired qualifications: These reviewers are expected to be senior experts/leaders in their area of expertise.

Compensation: Varies based on terms of actual contract with reviewer, but generally 800-1000 dollars per application, plus 500 dollars for administrative activities such as, but not limited to: attending the merit review training, completing vendor paperwork, making travel arrangements, and/or uploading comments/scores into the 48C Portal. When travel is required, certain pre-approved costs may be paid by the program, within GSA allowable costs, but time spent traveling will not be reimbursed.



3 ANTICIPATED REVIEWER GROUPS FOR EACH APPLICATION

3

GENERAL REVIEWERS

These reviewers are expected to review the complete application and provide their scores for all the merit review criteria, in addition to providing comment on strengths and weaknesses. They will have access to the analysis prepared by Special Purpose Reviewers and, if needed, suggest additional analysis to help with their review. It is expected that the effort is approximately 8-12 hours per application. Towards the end of the merit review process, the General Reviewers are expected to participate in the merit review meeting where the scores and comments for each application are discussed and consolidated. This may take up to 1-2 days, scheduled in advance.

Compensation: Varies based on terms of actual contract with reviewer, but generally 800-1200 dollars per application, plus 500 dollars for administrative activities such as but not limited to: attending the merit review training, completing vendor paperwork, making travel arrangements, and/or uploading comments/scores into the 48C Portal. When travel is required, certain pre-approved costs may be paid by the program, within GSA allowable costs, but time spent traveling will not be reimbursed.

Desired qualifications: These reviewers are expected to be senior subject matter experts in respective technology areas, with broad understanding of the commercial viability, supply chains, general workforce practices for the specific technology areas.

ONBOARDING AND TRAINING:

- KBC Energy Solutions, LLC, is supporting the Department of Energy (DOE) Office of Manufacturing and Energy Supply Chains (MESC) in reviewer onboarding. Additional details will be provided later.
- All reviewers are required to sign the Nondisclosure Agreement (NDA) and Conflict of Interest and Foreign Government-Sponsored Talent Recruitment Program Involvement forms, in addition to IRS Data Privacy forms.
- All reviewers are required to submit for background checks (fingerprinting, background investigation) before they can be considered for merit review of applications.

SEVERAL TRAINING SESSIONS WILL BE PROVIDED ON:

- Reviewer Conflict of Interest and Foreign Government-Sponsored Talent Recruitment Program Involvement and Nondisclosure obligations, and Data Privacy requirements.
- 48C Round 2 guidance, technical content background
- Merit review process, review guidelines/rubric
- “Office Hours” to answer any questions/concerns before or during the merit review process.

REGISTRATION:

- Those interested in assisting in the merit review process should send an email to 48cProgram@hq.doe.gov with sufficient details. Please do not attach your resume.
- Based on the program requirements and specific reviewer needs, 48C program team will get in touch with you on the next steps to complete and on onboarding process.

HOW TO BECOME A REVIEWER

Are you interested in supporting the implementation of the §48C Tax Credit Program?


MESC is looking for a diverse group of people with expertise in commercialization, supply chains, GHG emissions impacts, and workforce and community engagement to contribute to the Section 48C Tax Credit Program Application merit review process.

AS A REVIEWER, YOU WILL:

- Have the opportunity to apply your expertise to inform how DOE supports energy infrastructure and supply chain activities
- Receive a stipend (only applicable to reviewers external to the federal government)
- Have clear time commitments and expectations

GET IN TOUCH

 48cProgram@hq.doe.gov

 www.energy.gov/infrastructure/qualifying-advanced-energy-project-credit-48c-program

