High-Level Overview
Office of Manufacturing & Energy Supply Chains (MESC)

- Serves as the frontline of clean energy deployment, accelerating America’s transition to a resilient, equitable energy future through $20 billion of direct investments in manufacturing capacity and workforce development.

- Spurs development of secure, resilient, domestic clean energy supply chains and domestic manufacturing

- Supports workforce through programs at universities, community colleges, and trade schools to provide entry-level and mid-level career support.

- Develops and provides the analytical tools that help to inform programs and investments across DOE and the U.S.

Interagency Working Group on Coal & Power Plant Communities and Economic Revitalization

- Created to break down barriers energy communities face when accessing federal resources to support economic revitalization

- Place-based approach to target federal engagement and investment to the most hard-hit coal and power plant communities

- Committed to:
  - Creating good-paying jobs
  - Remediating environmental damage
  - Supporting energy workers
  - Spurring economic revitalization
What is 48C?

What
• Investment tax credit (ITC) expanded by IRA with $10 billion for (1) clean energy manufacturing & recycling, (2) critical materials, and (3) industrial GHG emissions reduction projects
• Projects receive 30% ITC (or 6% if prevailing wage and apprenticeship requirements not met)
• At least 40% of the total $10 billion will be allocated to projects in communities with closed coal plants known as “energy communities”

Eligible Entities
• Clean energy manufacturers & recyclers; critical materials processors, refiners, & recyclers; industrial facilities planning GHG emissions reduction projects

Why
• 48C will play a critical role in creating high-quality jobs, reducing industrial emissions, and increasing domestic production of critical clean energy products and materials
Section 48C(e) Energy Communities Census Tracts

OF THE
$10 billion
IN TAX CREDITS TO BE ALLOCATED,

AT LEAST
$4 billion
MUST GO TO QUALIFYING PROJECTS
IN ENERGY COMMUNITIES.

48C energy communities include:

Census tracts with coal mines that
have closed since December 31, 1999

Census tracts with coal power plants that
have closed since December 31, 2009

Census tracts immediately adjacent
to either of the above

More information can be found in section 6 of
Notice 2023-44

Energy communities have knowledge, infrastructure, resources, and
know-how to play a leading role in the move to a clean energy economy.
Eligible 48C(e) applications will be evaluated by DOE against technical review criteria reflecting four major priorities:

**Criterion 1:** Commercial Viability

**Criterion 2:** Greenhouse Gas Emissions Impacts

**Criterion 3:** Strengthening U.S. Supply Chains and Domestic Manufacturing for a Net-Zero Economy

**Criterion 4:** Workforce and Community Engagement

DOE will evaluate applications using category-specific technical review criteria, including whether the project addresses specific energy supply chain and manufacturing priority areas, as well as overarching program policy factors identified by Notice 2023-44.

In determining allocation recommendations, DOE will also consider whether the proposed project is located in § 48C(e) Energy Communities Census Tracts, detailed in Appendix C of Notice 2023-44. In Round 1, DOE anticipates recommending ~$1.6 billion in § 48C credits to energy community projects.
MESC is partnering with the Energy Communities IWG in an effort to help ensure DOE receives high-quality applications for the second round of allocations.

- Stakeholder engagement activities will include:
  - High-touch engagement with private sector & energy community stakeholders
  - Regional Workshops
  - Federal & External Partner Events
  - Mapping tool allowing communities to identify promising sites
  - Media Outreach
## Phased Approach

### Building to a Successful Second Round of Concept Papers

### Phase I: Listen, Learn, & Activate
- High-touch engagement with private sector & energy community stakeholders

### Phase II: Engage & Catalyze
- Regional workshops & events in energy communities

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**Listen, Learn, & Activate**

**Engage & Catalyze**
Geographic Focus

- Targets for 48C Regional Events
  - Colorado
  - Indiana
  - Montana
  - Ohio
  - West Virginia

- Engagement via Rapid Response Teams
  - Four Corners
  - Kentucky
  - Illinois
  - Pennsylvania
  - Wyoming

- Planned IWG RRTs
  - Southeast Montana
  - Virginia
  - West Virginia

- Other Proposed Events
  - IWG Anniversary Event

*pending consultation with partners

Subject to change
Notice

- All applicants are strongly encouraged to carefully read IRS Notice 2023-44 and IRS Notice 2023-18 and adhere to the stated submission requirements.
- The Notice is the controlling document, and applicants should rely on the Notice language and seek clarification by submitting a question.

The Section 48C Tax Credits - Designated Energy Communities mapping tool is available here:
https://arcgis.netl.doe.gov/portal/apps/experiencebuilder/experience/?id=a447046794f44a5aac122324eb00914&page=home
For More Information

Please submit any programmatic questions to 48CQuestions@hq.doe.gov.

Additional information on 48C program, including a recent webinar, is available at http://www.energy.gov/infrastructure/48C