Tax Credit 48C – Credit for Investment in Advanced Energy Facilities

What types of technologies are eligible?

The following non-exclusive, non-exhaustive list is provided for illustrative purposes only in order to familiarize the applicant with the types of technologies potentially constituting specified advanced energy property. The example technologies set forth below are not presumed to constitute specified advanced energy property. Submission of an application for a project producing an example technology set forth below neither assures that an applicant will receive a recommendation by the DOE for § 48C certification nor assures that such applicant will receive a qualifying advanced energy project credit.

Specified Advanced Energy Property	Example Technologies
Property designed to be used to produce energy from the sun, wind, geothermal deposits (within the meaning of § 613(e)(2)), or other renewable resources	▪ Polysilicon, ingots, wafers, cells, consumable processing materials (specific to solar manufacturing), modules, module components, inverters, turnkey manufacturing lines, mirrors, thermal storage components, components of trough, tower, dish, or LFR systems. ▪ Blades, towers, gear boxes, controllers, generators, other wind turbine components. ▪ Jacks, rigs, pumps, drills (specific to the geothermal industry), anti-corrosive coatings, modular binary plant components, components specific to energy recovery from co-produced fluids. ▪ Marine and hydrokinetic technologies, such as wave, tidal, current, and ocean thermal energy technologies, and related components.
Fuel cells, microturbines, or an energy storage system for use with electric or hybrid-electric motor vehicles	▪ Low and high temperature fuel cell components, membrane electrode assemblies, fuel cell system assemblies for stationary or transportation power. ▪ Microturbines and component technologies. ▪ Batteries for electric or hybrid-electric motor vehicles.
Electric grids to support the transmission of intermittent sources of renewable energy, including storage of such energy	Smart grid technologies, energy storage or demand response technologies that directly support the transmission of intermittent sources of renewable energy.
Property designed to capture and sequester carbon dioxide emissions	CO_2 separation membranes, physical and chemical solvents and absorbents, advanced compressor technologies optimized for CCS.
Property designed to refine or blend renewable fuels or to produce energy conservation technologies (including energy-conserving lighting technologies and smart grid technologies)	▪ Mass-produced components specifically designed for bio-refinery facilities, standalone modular biomass power units. ▪ Advanced HVAC, energy-conserving lighting, building envelope materials and systems, residential heat pump water heaters, intelligent control technologies, other technologies designed to conserve energy. ▪ Mass produced components for super boilers, isothermal melters, waste-heat recovery systems, CHP units.
New qualified plug-in electric drive motor vehicles (as defined by section 30D), qualified plug-in electric vehicles (as defined by section 30(d)), or components which are designed specifically for use with such vehicles, including electric motors, generators, and power control units	Electric and certain hybrid-electric vehicles and components, including controllers, electric motors, advanced fuel injection (direct injection or lean burn), advanced light-weighting materials and designs.
Other advanced energy property designed to reduce greenhouse gas emissions as may be determined by the Secretary	▪ Technologies designed to increase the substitution of clinker by mineral components in cement. ▪ Methane capture technologies.