Payments for Specified Energy Property in Lieu of Tax Credits Under the American Recovery and Reinvestment Act of 2009

1603 Program Online System Guide

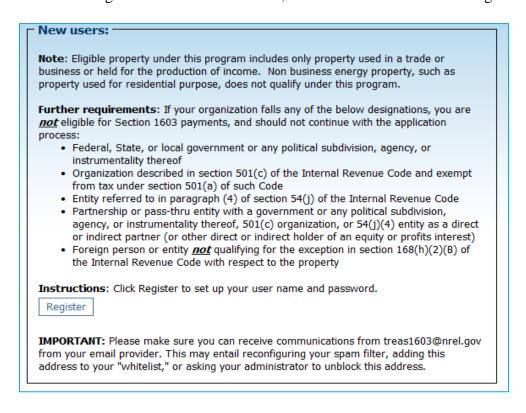
https://1603.treasury.gov

The online system is to be used for submitting applications, Terms and Conditions, and annual reports. Before entering the online system, be sure to read carefully through the sample application, Terms and Conditions, and applicant checklist on our website, http://www.treasury.gov/initiatives/recovery/Pages/1603.aspx.

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Registering As a New User

To register as a new user, go to: https://1603.treasury.gov
Click the "Register" button at the bottom, under the "New Users" heading on the left hand side of the page.



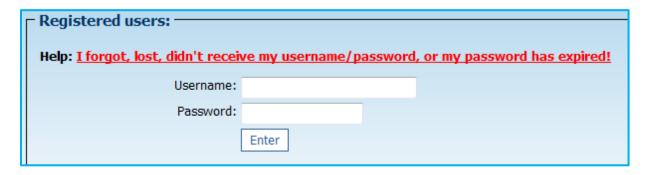
This will take you to the page to insert the user information. Follow the directions at the top of the page and enter the requested information in each of the boxes. **The email address entered will become your username**. The answers to the security questions are case sensitive, so be sure to remember exactly how you enter them and check the spelling.

Once all of the fields are complete, click the "Register" button at the bottom.

 Select a second security ques 	
Email Address: Choose a security question: Answer to question 1: Choose a second security question: Answer to question 2:	
	Register

A Temporary password will be sent to your email. Once you have received the password, you may sign in for the first time from the main page, https://1603.treasury.gov.

Type your username (this is the email address you entered earlier) and the temporary password in the boxes under the "Registered Users" heading on the right hand side of the page. If the temporary password does not work the first time, try copying and pasting it from the email you received from the system to ensure it is exact. Only copy and paste what is within the brackets; do not copy the brackets themselves.



Once in the system you will be asked to answer security questions and to enter a new password. Be sure to remember this password. If you forget the new password, see Changing Password below. If you forget the answers to the security questions, see Resetting Security Questions below.

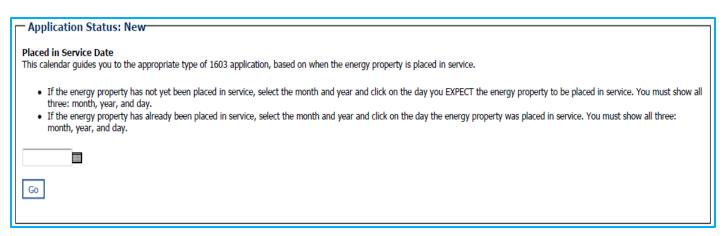
Submitting an Application -- This feature is no longer available. The deadline for submitting new applications has expired.

At the bottom of the Main Menu page, click the radio button next to "Add another property," (even if this is your first application) then click the "Start or continue the application or reporting process" button.

Main Menu		
	Application Processing and Reporting Instructions: Before beginning, we suggest you gather all information necessary. You will need to have electronic copies of all your supporting documentation. If you exit before successfully submitting, the information will not be saved and you will have to re-enter any information previously entered. Your session will time out in one hour. If you require additional time, please click the Submit button. The session will then be extended for an additional hour and you will be prompted	
	to complete and/or correct any incomplete or erroneous fields. If you wish to sign the Terms and Conditions for an application which you have submitted, to finalize a "Begun Construction" application that has been placed in service, or to submit additional documentation for an application or performance report, select from the list under "Previously submitted applications" below, then click "Start or Continue the application or reporting process".	
	If you wish to submit a new performance report, select from the list under "Previously submitted applications" below, then click "Start or continue the application or reporting process". If you wish to submit a new application, select "Add another property" under "New application" below, and then click "Start or Continue the application or reporting process."	
	New application Add another property	
	Start or continue the application or reporting process	

This will take you to the Application Package Control Panel page for New Applications.

If the property has not yet been placed in service, select the month and year you expect the energy property to be placed in service. If the energy property has been placed in service, select the month and year the property was placed in service. Once the appropriate date has been selected, click the "Go" button. This will take you to the relevant application to complete.



This will take you to the Applicant Checklist page. Read through the Applicant Checklist before beginning the application to be sure you have all necessary documentation, as **you will not be able to save the application and come back to it.**

Once you are certain you have all necessary documentation, click the "Start the application process" button in the bottom left hand corner of the page. Next you will be taken to the application. Read each question and its directions carefully.

Application Processing and Reporting
Treasury 1603: Applicant Checklist for Energy Properties Placed in Service
Thank you for registering with Section 1603. Please take time to print and fill out this checklist prior to submitting your application. This checklist is designed to assist you in submitting a complete application. While this checklist does not address all possible scenarios for a complete application, most applicants should find that completing this checklist will make the review process more efficient and expedite payment. This checklist is for the documents being uploaded in Section 6A of the application.
□ Design Plans to support eligibility of energy property - All applicants must submit as-built, legible design plans stamped by a professional engineer (PE). For solar electric property, submit a one-line diagram and site/array layout. If a PE stamp was not required, submit a letter explaining why the seal was not required.
□ Signed and dated commissioning report - All applicants must submit a statement from the installer or engineer stating that the property has been placed in service. The statement should provide the date the energy property was placed in service and as-built capacity. A local agency inspection is not acceptable as a commissioning report.
Detailed cost breakdown to support cost basis - All applicants must submit a detailed breakdown of eligible costs in table format. This includes all costs and components related to the cost basis.
☐ Independent Accountant's Certification - If the energy property cost basis is \$500,000 or more, applicant must submit an independent accountant's certification. This certification should include a detailed cost breakdown or cost segregation report for the review team to see both eligible and non-qualifying costs. Be sure to include the method of allocation for indirect costs allocated between eligible and ineligible costs.
□ Permission to Operate - If the project is connected to the electrical grid, applicant must provide correspondence with the utility that the interconnection agreement is placed in effect. This may be a signed letter or utility email giving permission to the applicant to energize (commission, connect, operate) the energy property.
☐ Authorized Signatory - If the application is being prepared by someone other than the owner, the application must include a notarized authorization from the owner granting permission to the preparer to represent the owner for purposes of the 1603 program.
Lease Waiver - If an eligible lessor elects to pass-through the payment to the lessee, the lessee and lessor must agree that the lessor waives all right to the 1603 payment. Submit an executed written agreement between the lessor and lessee of the energy property. See page 18 of the Guidance for the required contents of the agreement.
□ Demonstrate Applicant Eligibility - If you are a limited liability company (LLC), select "other" and identify the LLC name and State that the LLC is organized in. If the LLC is not directly taxed as a corporation, please provide an organization chart and/or narrative that clearly describes ownership, including holding companies and affiliates, demonstrating the applicant's eligibility as a taxpaying business entity and related party interests.
Business Website - If you have a business website, please provide the website in Section 3A of the application.
Registered in CCR - All applicants must make sure the DUNS number provided on the application is active and registered in the CCR. Treasury is unable to make a payment without these.
□ Sign the Terms & Conditions - The Terms & Conditions will appear after you submit the application. The application is incomplete until they have been signed.
This checklist is for applicant use only and does not address all possible scenarios for a complete application. Please do not upload the checklist. Ultimately, IRS rules and Treasury 1603 requirements apply (to view Treasury Program Guidance: http://www.ustreas.gov/recovery/docs/guidance.pdf).
Close checklist

Converting a Begun Construction Application-- This feature is no longer available. The deadline for submitting new applications has expired.

Once a property for which a Begun Construction application was submitted is placed in service, the Begun Construction application may be updated to a Converted application.

To convert the application, click the radio button next to the relevant property at the bottom of the Main Menu page. Then click the "Start or continue the application or reporting process" button.



On the next page, click the blue underlined text that reads "Update Your Existing Begun Construction Application to Placed in Service" and click "Go".



This will take you to the application for this property, and you can enter the placed in service information.

Once all information has been entered and all documentation has been uploaded, click the "Submit application" button in the bottom left-hand corner of the page in order to submit the updated application.



Once an application has been converted, you will not be able to modify or edit the application. You will be able to upload additional documentation for three days after converting the application. If you realize after converting the application that a mistake has been made, upload a document within this 3 day period explaining the error and provide the corrected information.

Submitting Application Documentation -- This feature is no longer available. The deadline for submitting new applications has expired.

When filling out the application, please note that you can only submit one attachment for each box given. Click the "Browse" button next to each relevant box to locate the document on your computer that you are looking to upload.



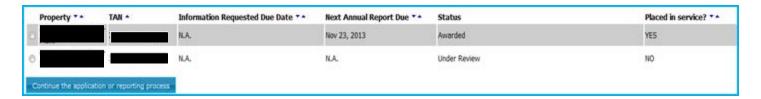
To attach additional documentation, you must wait until after you have submitted the application and return to the Application Package Control Panel page. Accepted file types include: Office (doc, docx, xls, xlsx), postscript (pdf), and plain text (txt) formats. Please limit total size of all files to 100 MB or less.

Click the radio button next to "Add/Modify Supporting Documentation," then click the "Go" button. This function remains available for three days after an application is submitted.

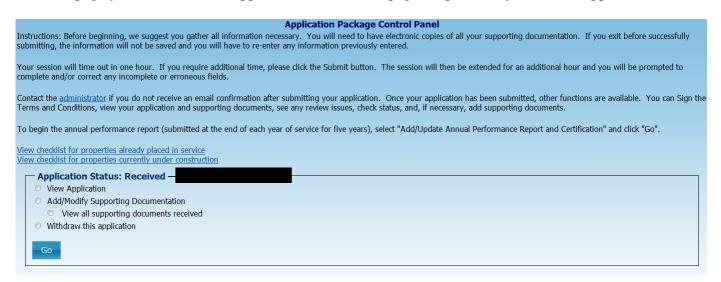


Finding the Application Control Panel Page

Once you have signed in, at the bottom of the Main Menu page, click the radio button next to the relevant property, then click the "Start or continue the application or reporting process" button.



The next page you will see is the Applicant Control Panel page for previously submitted applications.



Changing Username

The username is the email address used to originally submit the application. Only the applicant is able to view any applications he or she submitted. If for some reason, the applicant's email changes, or an application needs to be linked to someone other than the original applicant, the applicant may request a change.

First, the new user must register in the online system (see Registering as a New User).

Next, the new user sends an email to <u>1603Questions@treasury.gov</u> giving the following information for each application to be reassigned: 1.) the reason for the change, 2.) the new username, and 3.) the TAN of the original application (e.g. 2011E48SE012345).

At that point, the system administrator will be able to reassign those applications. Once this has been completed both the new user and the previous user will receive an email notifying them that the applications have been reassigned to the new user. Only the new user will have access to the application.

Changing Password

To reset your password, you may click the "Help: I forgot, lost, or didn't receive my username/password or my password has expired" link on the main page, https://1603.treasury.gov.



This takes you to the Reset Password page, where you type in your username (email) and click the "Enter" button.



The online system sends a temporary password to the email address entered. Type your username (this is the email address you entered earlier) and the temporary password in the boxes under the "Registered Users" heading on the right hand side of the page. If the temporary password does not work the first time, try copying and pasting it from the email you received from the system to ensure it is exact. **Only copy and paste what is within the brackets; do not copy the brackets themselves.** Note that passwords expire every 90 days.

Resetting Security Questions

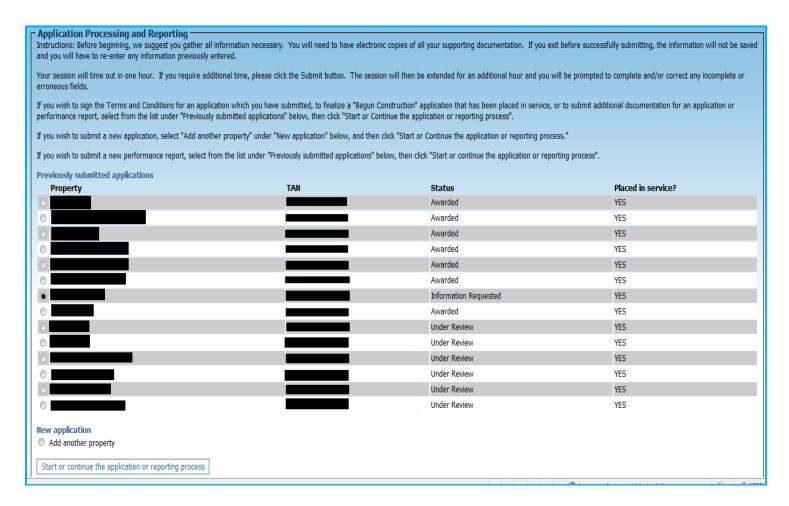
You may email <u>1603Questions@treasury.gov</u> to request that your security questions be reset. In the email, state 1) your username and 2) the old security questions (not the answers). Once the security questions have been reset, you will receive an email notification.

Security questions are case sensitive and the answers will only be accepted exactly as they were input when initially submitted. If at first the answers are not accepted, try submitting the answers with the first letter in both upper-case and lower-case letters. Check the spelling.

Submitting Reviewer Requested Application Documentation--This feature is no longer available. The deadline for submitting new applications has expired.

When the review team requests additional documentation, the applicant has 21 calendar days to upload the requested documents. Failure to submit documentation within the time period causes the application to be denied. After September 30, 2012, this is a final determination; the application cannot be reinstated.

To upload requested documents, at the bottom of the Main Menu page, click the radio button next to the relevant property. Then click the "Start or continue the application or reporting process" button.

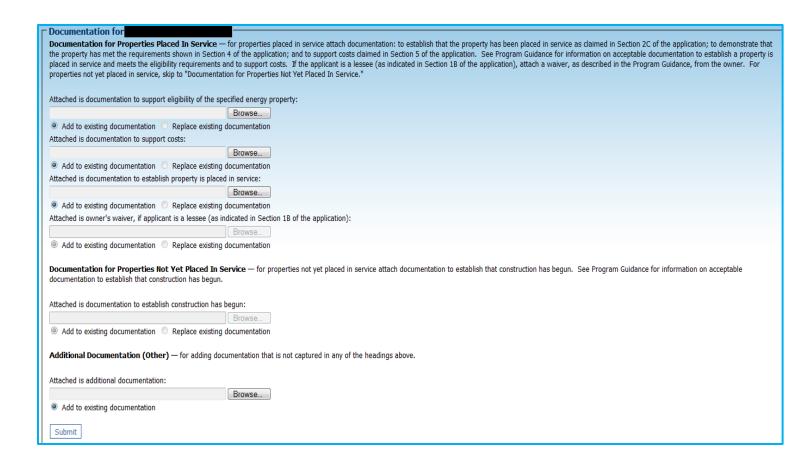


On the next page, click the radio button next to "View information requested" in order to see what the review team is requesting; it is a duplicate of the email request from the review team. To upload the documentation click the radio button next to "Add/Modify Supporting Documentation," then click the "Go" button.

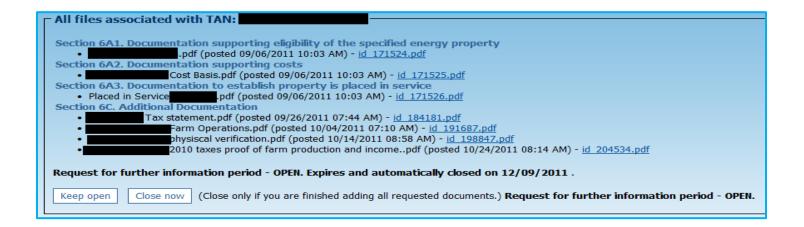


The next page will allow you to upload the additional documentation. Click the "Browse" button next to each relevant box to locate the document on your computer that you are looking to upload.

Make sure the radio button next to "Add to existing documentation" is checked for each box. Once you have attached all additional documents, click the "Submit" button at the bottom of the page.



On the next page, if you have uploaded all additional documentation, you should click the "Close now" button at the bottom of the page; this will allow the review process to begin again. If you do not close, the review process will not be able to begin again until it closes automatically on the date given at the bottom of the page in bold.

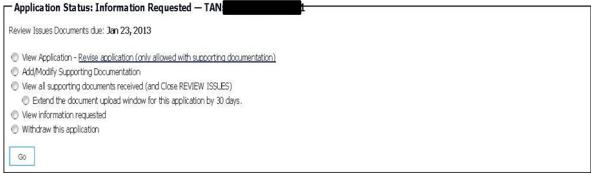


Extending Reviewer Requested Application Documentation Time -- This feature is no longer available. The deadline for submitting new applications has expired.

After October 1, 2012, an applicant may increase the amount of time for responding to a reviewer request for documentation. This is done in the on-line system. At any time during the 21-day period an applicant has for responding to the reviewer's request, the applicant may add 30 days to the 21-day period, thus allowing a total of 51 days for responding to the reviewer's request. For example, an applicant with a 21-day period beginning on November 1, 2012 and ending on November 21, 2012 has the option of extending the period for another 30 days at any time between November 1 and November 21. Doing so allows the applicant until December 20, 2012.

Failure to extend the window during the 21-day period causes the application to be denied. Denial is a final determination; the application cannot be reinstated. Sending an email to 1603@nrel.gov does NOT extend the time period for responding to a reviewer request for documentation. The extension must be done in the on-line system during the initial 21-day period.

To extend the time, go to the Application Control Panel. Click the radio button next to "Extend the document upload window for the application by 30 days" then click the "Go" button. The "Review Issues Documents due:" will change to show the final day of the extended time period. The due date will also be shown on the Application Control Panel.



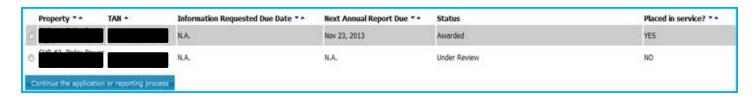
The National Renewable Energy Laboratory is providing technical assistance for Section 1603 applications on behalf of the U.S. Treasury Department

Submitting an Annual Report

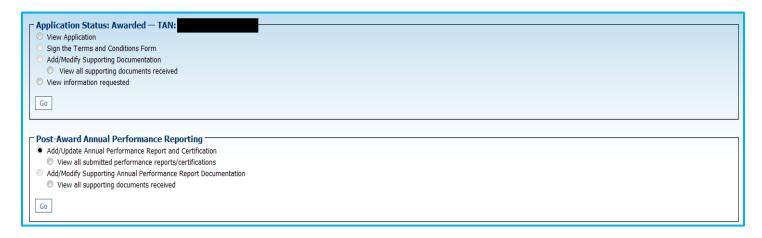
At the bottom of the Main Menu page, click the radio button next to the property for which you are trying to submit an Annual Report, then click the "Start or continue the application or reporting process" button.

If you are not able to see the property for which you are trying to submit an Annual Report listed, you are not listed as the owner of this TAN. Send an email to 1603Questions@treasury.gov giving 1.) the reason you are requesting the TAN be reassigned to you, 2.) your username and 3.) the TAN (e.g. 2011E48SE012345) for each property to be reassigned.

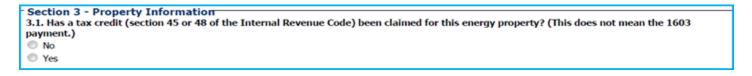
At that point, the system administrator will be able to reassign that TAN. Once this has been completed both the new owner and the previous owner will receive an email notifying them that the TAN has been reassigned to the new owner. Only the new owner will have access to the TAN.



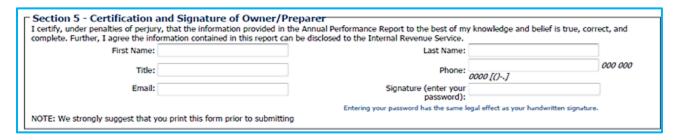
At the bottom of the next page, click the radio button next to "Add/Update Annual Performance Report and Certification," then click the "Go" button.



This will take you to the report. Please be sure to read each question carefully before answering. When answering question 3.1, please be aware that the 1603 program offers payments in lieu of tax credit; therefore, receiving this 1603 payment alone is **not** reason to answer "yes" to this question. Click "yes" if you claimed a tax credit under section 45 or 48 for this energy property on your federal tax form. Otherwise, click "no".



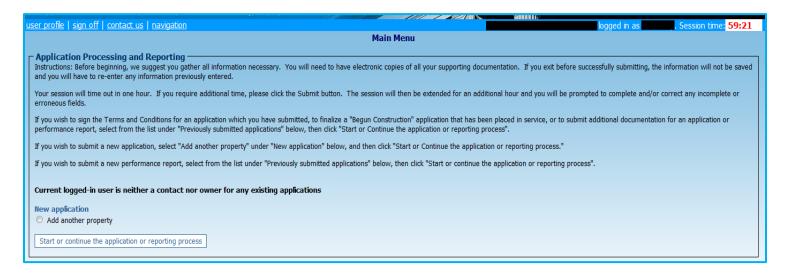
Once you have answered all the questions and attached supporting documentation, you may print a copy of the report by clicking the "Print without submitting" button at the bottom of the page. To submit, click the "Submit annual report" button at the bottom of the page. If you need to reset the form to remove all information you have entered, click the "Cancel (discard edits, restore defaults)" button.



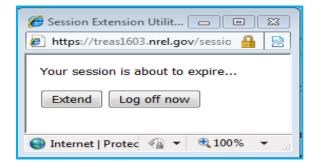
If you experience any trouble uploading the documentation to provide evidence of annual energy production, please email 1603Questions@treasury.gov.

Extending Session Time

Once signed in to the online system, you will see a clock at the top right hand side of the screen that counts down from 60 minutes; this clock shows how much time is left in the session.



When there is one minute left, a pop-up window will appear giving you the option to extend the session. In order to extend your session for another 60 minutes, click the "Extend" button; otherwise, click the "Log off now" button. If you do not click either button, you will automatically be logged off once the final minute has passed.



Withdrawing an Application – After September 30, 2012 this causes the application to be denied; the application cannot be reinstated.

An applicant can withdraw an application at any point prior to award; note the warning above. To do so, at the bottom of the Main Menu page, click the radio button next to the relevant property. Then click the "Start or continue the application or reporting process" button.



On the next page, click the radio button next to "Withdraw this application," then click the "Go" button.

