

APPLICATION FOR A PRELIMINARY DETERMINATION OF ELIGIBILITY FOR
RENEWABLE ENERGY TAX CREDITS PURSUANT TO IOWA CODE CHAPTER 476C

INFORMATION REQUIRED:

1. Information regarding the applicant:

- Legal name
- Address
- Telephone number
- Electronic mail address
- Indicate whether the applicant will own the renewable energy facility or will purchase the renewable energy produced by the facility

2. Information regarding the ownership of the facility, including:

Facility owner:

- The legal name of each owner
- Information demonstrating the legal status of each owner if an owner is not an individual
- The percentage of equity interest in the facility held by each owner
- A list of the other eligible renewable energy facilities in which the facility owner has an interest and the percentage of equity interest in each facility

Equity owner(s):

- A list of each equity owner; the list must identify the owners of each layer of indirect ownership if there are multiple layers
- The percentage of equity interest in the facility held by each equity owner identified above
- A list of the other eligible renewable energy facilities in which each equity owner listed above has an equity interest and the percentage of equity interest in those facilities held by each equity owner

3. A description of the facility and renewable energy, including:

- Type of facility
- The location of the facility, including an address or other geographic identifier
- The general process that will be used to generate the renewable energy
- A statement describing the renewable energy upon which the tax credits will be based and how the renewable energy will be put to use
- Total nameplate generating capacity (AC rating), plus maximum hourly output capacity for any energy production capacity equivalent (such as MMBTU)
- A list of the milestones completed so far for the project
- A preliminary timeline for project completion, including the date the facility is expected to be placed in service and other significant milestones

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476C (CONTINUED)**

4. If the facility owner is applying for a preliminary determination of eligibility, a signed statement attesting that the owner intends to either (indicate one of the following three options):
 - Sell all of the renewable energy generated by the facility
 - Consume all of the renewable energy on site
 - A combination of selling and consuming on site the renewable energy generated by the facility

5. If the renewable energy produced by the facility will be sold, a copy of the power purchase agreement or other agreement to purchase electricity, hydrogen fuel, methane or other biogas, or heat for a commercial purpose, which shall designate either the producer or the purchaser as eligible to apply for the renewable energy tax credit

If the power purchase agreement or other agreement has not yet been finalized and executed, the board will accept a binding statement from the applicant that designates which party will apply for the renewable energy tax credit; that designation shall not be subject to change

6. A description of additional information, if any, for the Iowa Utilities Board's consideration (for example, an application for program capacity reserved for a solar facility under [Iowa Code § 476C.3\(4\)\(b\)\(3\)](#) must describe how the facility complies with the requirements)

7. A statement that the applicant will notify the Board of any material change in the application or to an operational facility within 14 days of such change

Notes: The application should contain only electronic signature(s). For example, an electronic signature for John Doe is: */s/ John Doe*.

Any documents that you consider confidential should be filed in accordance with [Board rule 199 IAC 14.12](#) and accompanied by a request for confidential treatment that meets the requirements of [199 IAC 1.9\(6\)](#).

The Iowa Utilities Board or its staff may request information in addition to the requirements above.