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# Applicant Self-Disclosed 48C Projects

The Qualifying Advanced Energy Project Credit (48C) was established by the American Recovery and Reinvestment Act of 2009 and expanded with a \$10 billion investment under the Inflation Reduction Act of 2022. By law, at least \$4 billion of the total \$10 billion will be allocated to projects in designated [48C energy communities](#)<sup>1</sup> —which includes communities with closed coal mines or coal plants. 48C provides an investment tax credit of up to 30% of qualified investments for certified qualifying advanced energy projects that meet prevailing wage and apprenticeship requirements.

The IRS [released](#) allocations for the first round of the Qualifying Advanced Energy Project Credit (48C) on March 29, 2024. Of the \$4 billion in tax credit allocations, approximately \$1.5 billion supports projects in designated 48C energy communities. The law requires publication of the names of all organizations with certified projects and the amount of their allocation after projects meet certain project readiness criteria required for certification. After receiving an allocation and prior to certification, organizations may voluntarily choose to share information about their allocation. **The organizations listed below affirmatively and voluntarily chose to self-disclose their name and project information to the Department of Energy outside of the 48C Program, and the information below does not constitute federal tax information.**

## Applicant Self-Disclosed 48C Projects



The following entities voluntarily disclosed their project information to the Department of Energy.

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Organization Name 	Credit Allocation 	Project Topic 	Project City 	Project State 
 Albemarle U.S., Inc.	\$9,390,000	Critical Minerals and Materials	Silver Peak	Nevada
 American Battery Technology Company	\$19,575,896	Critical Minerals and Materials	Sparks	Nevada
 ArcelorMittal Calvert LLC	\$280,500,000	Critical Minerals and Materials	Calvert	Alabama
 Ballard Power Systems	\$54,002,371	Clean Energy and Clean Vehicle Manufacturing	Rockwall	Texas
 Covestro LLC	\$4,555,800	Industrial Decarbonization	Baytown	Texas
 Cummins, Inc.	\$10,597,500	Clean Energy and Clean Vehicle Manufacturing	Fridley	Minnesota
 Eaton Corporation	\$16,278,300	Grid Components and Modernization	Nacogdoches	Texas
 Eaton Corporation	\$9,000,000	Grid Components and Modernization	El Paso	Texas
 Eaton Corporation	\$1,326,060	Grid Components and Modernization	Waukesha	Wisconsin
 Electric Hydrogen Co.	\$18,348,108	Clean Energy and Clean Vehicle Manufacturing	Devens	Massachusetts
 Entek	\$201,980,144	Clean Energy and Clean Vehicle Manufacturing	Terre Haute	Indiana
 ESM ATLiS, LLC & Energy Source Minerals, LCC	\$260,742,592	Critical Minerals and Materials	Calipatria	California

 e-VAC Magnetics LLC (eVAC)	\$111,990,000	Clean Energy and Clean Vehicle Manufacturing	Sumter	South Carolina
 GO Lab, Inc. (dba TimberHP)	\$16,809,941	Clean Energy and Clean Vehicle Manufacturing	Madison	Maine
 Hellenic Cables Americas Co.		Grid Components and Modernization	Baltimore	Maryland
 Highland Materials, Inc.	\$255,600,000	Clean Energy and Clean Vehicle Manufacturing	Surgoinsville	Tennessee
 John Cockerill Hydrogen North America	\$34,145,868	Clean Energy and Clean Vehicle Manufacturing	Baytown	Texas
 JSW Steel USA Ohio, Inc.	\$43,500,000	Clean Energy and Clean Vehicle Manufacturing	Mingo Junction	Ohio
 LS GREENLINK USA, INC.	\$99,060,000	Clean Energy and Clean Vehicle Manufacturing		
 Middlesex County Utilities Authority	\$40,500,000	Industrial Decarbonization	Sayreville	New Jersey
 Mobis North America electrified Powertrain, LLC	\$57,666,890	Clean Energy and Clean Vehicle Manufacturing	Richmond Hill	Georgia
 Moment Energy Inc.	\$6,000,000	Grid Components and Modernization	Vance	Alabama
 MP Materials Corp.	\$58,500,000	Clean Energy and Clean Vehicle Manufacturing	Fort Worth	Texas
 Nel Hydrogen	\$40,967,343	Clean Energy and Clean Vehicle Manufacturing	Plymouth Township, a Detroit suburb	Michigan
 NOVONIX Anode Materials LLC	\$103,063,889	Critical Minerals and Materials	Chattanooga	Tennessee
 Nth Cycle Inc	\$7,221,167	Critical Minerals and Materials	Fairfield	Ohio
 Nuvera Fuel Cells, LLC	\$14,106,057	Clean Energy and Clean Vehicle Manufacturing	Billerica	Massachusetts
 Prolec GE USA LLC	\$7,980,000	Grid Components and Modernization	Shreveport	Louisiana

 Prysmian	\$3,885,000	Grid Components and Modernization	Williamsport	Pennsylvania
 Siemens Energy, Inc.	\$18,311,501	Grid Components and Modernization	Charlotte	North Carolina
 SOLARCYCLE, Inc.	\$64,193,389	Clean Energy and Clean Vehicle Manufacturing	Cedartown	Georgia
 Topsoe SOEC Production US Inc	\$135,900,000	Clean Energy and Clean Vehicle Manufacturing	Chester	Virginia
 TS Conductor Corp	\$35,707,425	Grid Components and Modernization	Indiantown	Florida
 Twelve Benefit Corporation	\$28,500,000	Industrial Decarbonization	Alameda	California
 Voith Hydro Inc.	\$5,826,254	Clean Energy and Clean Vehicle Manufacturing	York	Pennsylvania
 Wallbox	\$5,248,910	Clean Energy and Clean Vehicle Manufacturing	Arlington	Texas
 X Energy, LLC	\$148,500,000	Clean Energy and Clean Vehicle Manufacturing	Oak Ridge	Tennessee

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