



INCLUSIVE
PROSPERITY CAPITAL™

IPC's Solar for All Deep Dive on Build America, Buy America (BABA) Webinar

**Community Power Coalition
Powering America Together Program**

July 30, 2025

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Disclaimer

The information provided in this webinar is provided as a courtesy. Applicants' legal obligations may be found in applicable laws and regulations, and for successful Applicants, in their agreement with IPC. Applicants are responsible for conducting their own analysis of Solar for All program eligibility. This information should not be construed as legal advice or as a substitute for conducting your own eligibility and compliance analysis.

All information contained herein is for informational purposes only and, while every effort has been taken to ensure accuracy, no guarantee is expressed or implied. Program details may change and may be subject to additional approvals. This program is rapidly evolving, and IPC intends to follow future EPA guidance.

To the extent allowable by law, IPC will maintain the confidentiality of your submissions. Submission of an eligible project is no guarantee of ultimate selection for financial assistance under this program.

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Today's Speakers



Nate Hausman

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Program Director, IPC



Geoffrey Magon

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Government & Public
Sector, CohnReznick



Melinda M. Mason

Senior Counsel, IPC



SFA Compliance with Build America, Buy America (BABA)

The Inflation Reduction Act allows states to access funds to finance and deploy renewable energy. Under the IRA, non-profit programs utilizing federal Solar for All funds must comply with federal regulations including the Build America, Buy America.

July 30, 2025

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Build America, Buy America – Solar for All

What is it?

Build America, Buy America (BABA) Explained

Enacted as part of the Infrastructure Investment and Jobs Act (IIJA) on November 16, 2021.

BABA requires that any “infrastructure project” funded by any Federal Financial Assistance (FFA) obligated after May 14, 2022:

Apply a domestic content procurement preference (known as the Buy America Preference) to all iron, steel, manufactured products, and construction materials used in an infrastructure project.



Build America, Buy America – Solar For All

The Fundamentals

Build America, Buy America

- (PL 117-58 Section 70901-70952; 41 USC § 8301)

Section 70914 – Buy America Preference (BAP) (Domestic Content Procurement Preference):

- Requirement that funds for an infrastructure project may not be obligated unless all the iron, steel, manufactured products, and construction materials in the project are produced in the US.

Definitions:

- **Project:** Construction, alteration, maintenance, or repair of infrastructure in the US.
- **Infrastructure:** 2 CFR 184.4(c) “Should be interpreted broadly”

Build America, Buy America – Solar For All

The Fundamentals

- **2 CFR 184** – Buy America Preferences for Infrastructure Projects
- **OMB – M-24-02** – Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure (Supersedes M-22-11)
- **EPA Guidance** from Office of Management and Budget (OMB) and Made In America Office (MAIO)

[EPA BABA Resource Guidance](#)

- **EPA FAQ**

[Build America, Buy America Act \(BABA\) Implementation Procedures for EPA Office of the Greenhouse Gas Reduction Fund \(OGGRF\)](#)

Build America, Buy America – Solar For All Fundamentals

Iron or Steel Products

- **Defined in 2 CFR 184.3:** Means articles, materials, or supplies that consist wholly or predominantly of iron or steel or a combination of both.
- **Produced in the United States:** Means the manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
- **Predominately of Iron or Steel or a combination of both:** means that the cost of the iron and steel content exceeds 50 percent of the total cost of all its components.

Build America, Buy America – Solar For All

The Fundamentals

Manufactured Products

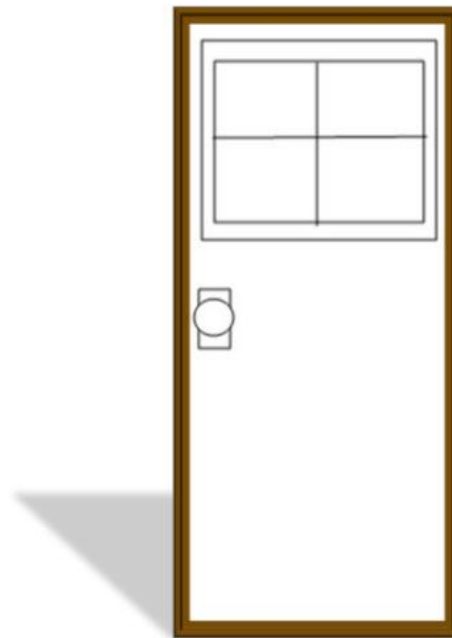
- **Defined in 2 CFR 184.3:** Articles, materials, or supplies that have been:
 - Processed into a specific form and shape; or
 - Combined with other articles, materials, or supplies to create a product with different properties than the individual articles, materials, or supplies.
- **Produced in the United States:** Means the product:
 - Was manufactured in the United States; and
 - The cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is **greater than 55 percent** of the total cost of all components of the manufactured product (exceptions).

Build America, Buy America – Solar For All

The Fundamentals

EPA BABA Codified Guidance Example

BABA MANUFACTURED PRODUCTS; COMPONENT COST TEST EXAMPLE



Total Cost: \$100

Components



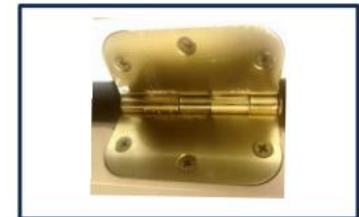
Manufacturer A
Frame



Manufacturer B
Glass Pane



Manufacturer C
Handle



Manufacturer D
Hinge(s)

Build America, Buy America – Solar For All

The Fundamentals

EPA BABA Codified Guidance Example

BABA MANUFACTURED PRODUCTS; COMPONENT COST TEST EXAMPLE

Manufacturer A

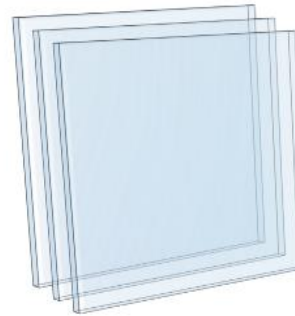
Frame



- Manufactured Domestically
- Manufacturer A manufactures this component and is the final manufacturer
- Cost associated with the manufacturing of the component: \$50

Manufacturer B

Glass Pane



- Manufactured Non-Domestically
- Cost paid by Manufacturer A to acquire the component: \$25

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The Fundamentals

EPA BABA Codified Guidance Example

BABA MANUFACTURED PRODUCTS; COMPONENT COST TEST EXAMPLE

Manufacturer C

Handle



- Manufactured domestically
- Manufacturing processes performed by domestic manufacturer
- Cost paid by Manufacturer A to acquire the component materials: \$15

Manufacturer D

Hinge(s)

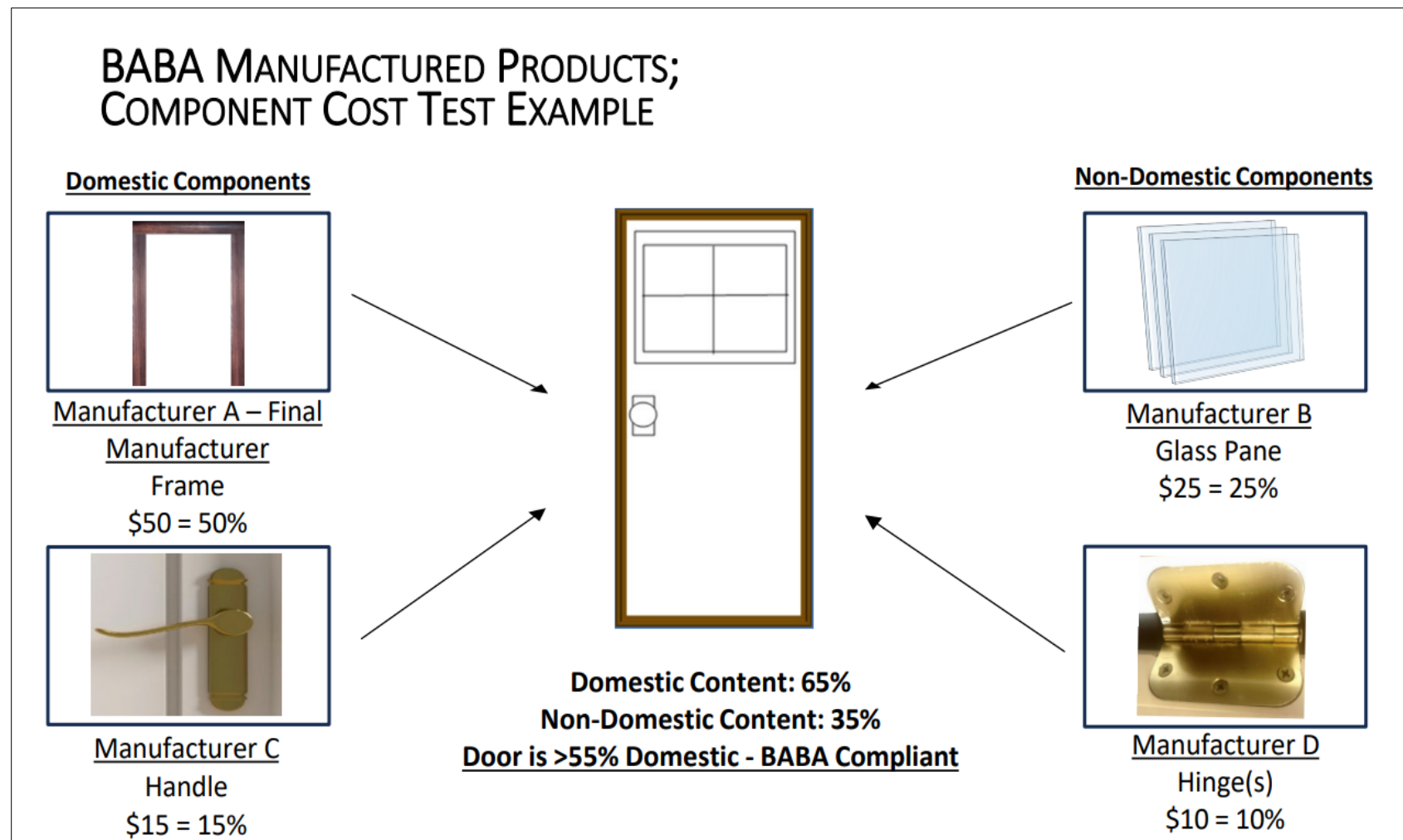


- Manufactured non-domestically
- Cost paid by Manufacturer A to acquire the component: \$10

Build America, Buy America – Solar For All

The Fundamentals

EPA BABA Codified Guidance Example



Build America, Buy America – Solar For All

The Fundamentals

Construction Material Standards – 2 CFR 184.6

- Non-Ferrous Metals
- Plastic and Polymer-Based products
- Glass
- Fiber Optic Cable
- Optical Fiber
- Lumber
- Drywall
- Engineered Wood

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The Fundamentals

Section 70917(c) Materials

- Cement and Cementitious materials; aggregates such as stone, sand, or gravel; or aggregate binding agents or additives.
 - Neither Construction Materials nor Manufactured Products
 - On their own, not subject to BABA.
 - Considered a manufactured product, only if, these materials are combined with other material prior to arriving at worksite (precast concrete).
 - Combination on-site, would not be subject to BABA.

Build America, Buy America – Solar For All

The Fundamentals

Items of Note:

- BABA will be triggered when a project is funded with total federal financial assistance of \$250k or greater.
- Adding funds to a project may retroactively trigger BABA compliance requirements; even \$1.00.
- Projects funded with funds authorized under the Stafford Disaster Relief and Emergency Assistance Act, and “Pre- and Post-Disaster or emergency response expenditures” are not subject to BABA.
- Expenditures may be from programs authorized by statutes other than the Stafford Act but also would be exempted in this scenario.

Build America, Buy America – Solar For All

The Fundamentals

Is BABA Applicable to All Financial Assistance/Financial Products Under Solar for All (SFA)?

- **No, but it is applicable to most of them.**
- In the SFA Program, the following are subject to BABA:
 - Direct loans or loan guarantees for infrastructure projects.
 - Loan participation/syndicate agreements for infrastructure projects.
 - Rebates for infrastructure projects.
 - Interest rate buydowns or refinancings of infrastructure loans, where construction is completed after the award obligation.
 - Subsidies for subscriptions to community solar assets where construction is completed after the award obligation.
- **It WILL be applicable to your Community Solar Projects!**

Build America, Buy America – Solar For All

Compliance Requirements

Contract Requirements:

- The EPA requires that IPC include BABA and BAP requirements into all procurement contracts, subcontracts, grants, and cooperative agreements.
- Flow-down Requirement – The spender of funding (Developers, Contractors, and Subcontractors) subject to BABA must:
 - Comply with BABA, or
 - Seek waiver prior to purchasing products that do not comply with BABA (subject to pre-existing waivers).

Build America, Buy America – Solar For All Compliance Requirements

Recommended Contract and Subcontract Language:

Pursuant to the Build America, Buy America Act (BABA), enacted as part of the Infrastructure Investment and Jobs Act (IIJA). Pub. L. 117-58, 41 U.S.C. § 8301 note, the Federal Financial Assistance used to fund this infrastructure project is required to apply a domestic content procurement preference (the “Buy America Preference” or “BAP”) for all construction, alteration, maintenance, or repair of infrastructure, including buildings and real property, unless application of the BAP has been waived by EPA.

Build America, Buy America – Solar For All

Compliance Requirements

Compliance is accomplished primarily through:

- The contracting and subcontracting process.
- Financial Assistance Contracts from IPC that will include reference to the domestic content procurement preference, also known as the “**Buy America Preference (BAP).**”
- Ensuring your contracts and subcontracts must include applicable BABA provisions.
- Providing examples of applicable Certificate of Compliance (construction or equipment/building) into contracts.

Build America, Buy America – Solar For All

Compliance Requirements

Record Requirements (Minimum):

- Track product purchases in sufficient detail to identify the source of the funding for purchase.
- Demonstrate BABA Compliance
 - For products purchased in compliance with BAP, document that the product complies; and
 - For products purchased pursuant to a waiver, adequate information to validate that the purchase was covered by a waiver or exemption.
- Record Retention Requirement - Contracts should specify the record-keeping and retention requirements that must be complied with (generally three years post closeout).

Build America, Buy America – Solar For All Compliance Requirements

Certification letters must, at minimum, include the following:

- **Link to the project:** Shall include project name, location, contract number, and/or project number;
- **Link between the product and the project:** Shall include description of the product(s), purchase order, invoice, or bill of lading;
- **Statement attesting that products supplied are BABA compliant:** Shall include references to IIJA or Bipartisan Infrastructure Law to satisfy the requirement. For iron and steel, references to American Iron and Steel requirements are reciprocal with BABA;
- **Documentation that manufacturing occurred in the US:** Shall include location of manufacturing for each manufacturing step; and
- **Signature of the originating company representative on company letterhead:** Signatory must affirm their knowledge of the manufacturing process of the referenced good and attest that the product meets BABA requirements.

Build America, Buy America – Solar For All

Compliance Requirements

Certification Letter Types:

Step Certification Letters

- Process under which each handler (supplier, fabricator, manufacturer, processor, etc.) of a product or material certifies that their step of the manufacturing process occurred domestically.
- Each time a step in the process is completed, the manufacturer provides a certification of the work's origin alongside its delivery, creating a paper trail.

Final Certification Letters

- Assert that all the manufacturing processes occurred in the United States and are delivered to the worksite, vendor, or contractor alongside the final work product.

Build America, Buy America – Solar For All

Compliance Requirements

Closeout Compliance:

1. Certificate from manufacturer or reseller that the product complies with BABA.
2. Copy of a label that compliance with the FTC requirements for “Made in USA” labeling.
 - For products purchased in compliance with BAP, document that the product complies; and
 - For products purchased pursuant to a waiver, adequate information to validate that the purchase was covered by a waiver or exemption.

Build America, Buy America – Solar For All

Best Practices

Document Project Materials:

- Work with your local Manufacturing Extension Partnership (MEP)
<https://www.nist.gov/mep/centers>
- Work with your architect and engineer to develop a list of construction material specifications;
- Incorporate material specifications into your bid/contract documents;
- Order your list of materials by product classification; and
- AIA Document A201 § 1.1.6 “The Specifications”.

Build America, Buy America – Solar For All

Best Practices

Manufacturing Extension Partnership (MEP)

The screenshot shows the NIST Manufacturing Extension Partnership (MEP) website. The header includes the NIST logo, a search bar, and a menu icon. The main heading is "MANUFACTURING EXTENSION PARTNERSHIP (MEP)". On the left is a sidebar with a list of links: "About NIST MEP", "MEP National Network" (highlighted), "How the Network Helps", "Success Stories", "Manufacturing Videos", "Connect with an MEP Center", "Impacts", "Supply Chain", "Cybersecurity Resources for Manufacturers", "MEP-Assisted Technology and Technical Resource (MATTR)", "Manufacturing Infographics", "Manufacturing Reports", "Manufacturing Day", "Manufacturing Innovation Blog", "Manufacturing.gov", and "Contact Us". The main content area is titled "Connect with Your Local MEP Center". It contains a paragraph explaining the MEP program and a link to an interactive map. Below this is a grid of six regional MEP center logos: Alabama Technology Network (ATN), Arizona Manufacturing Extension Partnership, Arkansas Economic Development Commission Manufacturing Solutions, CMTC (California Manufacturing Technology Center), Manufacturer's Edge (Colorado), and CONNSTEP (Connecticut, a CBIA affiliate).

An official website of the United States government [Here's how you know](#)

NIST Search NIST Menu

MANUFACTURING EXTENSION PARTNERSHIP (MEP)

About NIST MEP +
MEP National Network -
How the Network Helps
Success Stories
Manufacturing Videos
Connect with an MEP Center
Impacts
Supply Chain +
Cybersecurity Resources for Manufacturers +
MEP-Assisted Technology and Technical Resource (MATTR) +
Manufacturing Infographics +
Manufacturing Reports
Manufacturing Day
Manufacturing Innovation Blog
Manufacturing.gov
Contact Us

Connect with Your Local MEP Center

The Manufacturing Extension Partnership Program (MEP) is a national network with hundreds of specialists who understand the needs of America's small and medium-sized manufacturers. The MEP National Network consists of MEP Centers located across the U.S. and in Puerto Rico. These trusted business advisors provide companies with services and access to public and private resources to enhance growth, improve productivity, reduce costs, and expand capacity.

Click on the state below to view and download a PDF of the MEP Center's one pager including contact information and economic impacts. You can also use the [interactive map](#) to find an MEP Center, call (800) MEP-4MFG or view the [MEP Center quick list](#).

ALABAMA

ARIZONA

ARKANSAS

CALIFORNIA

COLORADO

CONNECTICUT

Build America, Buy America – Solar For All

Best Practices

Document Project Materials:

- Work with peers to see if they maintain internal material and product lists.
- Solicit information from manufacturing associations.
- Ask for manufacturing certification letters.
- Label certifications:
 - Make sure you research labels
 - FTC Labeling
 - Made in USA (Verified vs Self-Certified)
- Require contractors/manufacturers to certify and provide sourcing documentation.

Build America, Buy America – Solar For All

Best Practices

Record Compliance:

- Ensure that products delivered to the construction site have proper documentation demonstrating compliance with BABA.
- These should be made available for reporting purposes.
- May be maintained as hard copies, electronic copies, or maintained in construction management software.
- Most direct method of demonstrating compliance is a signed certification letter.
- Other forms of compliance documentation may be acceptable.
- For products purchased pursuant to a waiver, adequate information to validate that purchase was covered by a waiver or exemption should be kept on file.

Build America, Buy America – Solar For All

Best Practices

Trust But Verify:

- Contractors should visually inspect products upon arrival as products are often stamped with the country of origin, especially iron and steel products.
 - A country-of-origin stamp alone is not sufficient for meeting compliance standards. This step should be taken in addition to compiling certification documentation.
- EPA recommends that projects with high number of BABA-covered products meet with their funding authority to devise compliance strategies that minimize administrative burden.

Build America, Buy America – Solar For All Certificate Examples

Iron and Steel Products

- The EPA requires a letter of certification be provided for BABA compliance.
- The documentation must be provided on company letterhead and match the format and language shown on the right.

The following information is provided as a sample letter of certification for **BABA** compliance for **Iron/Steel Products**. **Documentation must be provided on company letterhead.**

Date

Company Name

Company Address

City, State Zip

Subject: Build America, Buy America Act Certification for Project XXXXXXXXXX (must state the water/wastewater system name, location, and/or project/contract title, that is specific and recognizable enough to easily associate it with this particular project)

I, (company representative), certify that the (initial melting, reheating, refining, forming, rolling, drawing, finishing, fabricating, coating, assembly) of the following products and/or materials shipped/provided to the subject project are in full compliance with the American Iron and Steel Requirement (AIS) (if applicable), and for the iron/steel category of products in the Build America, Buy America Act requirement, as mandated in the Infrastructure Investment and Jobs Act (IIJA) Pub. L. No. 117-58, §§ 70901-52 and in EPA's State Revolving Fund Programs (if applicable).

Items, Products and/or Materials and relevant Product Service Code (PSC) and North American Industry Classification System (NAICS) code:

1. Xxxx
2. Xxxx
3. Xxxx

Such product manufacturing process(es) took place at the following location: (City and State)
Initial Melting location: (City and State)
Bending, Cutting, etc location: (City and State; list out each step taken by a different manufacturer or producer)

If any of the above compliance statements change, we will immediately notify the subject project prime contractor.

Signature of company representative
Printed name of company representative
Professional title of company representative
Email address
Phone number

Build America, Buy America – Solar For All Certificate Examples

Manufactured Products

- The EPA requires a letter of certification be provided for BABA compliance.
- The documentation must be provided on company letterhead and match the format and language shown on the right.

The following information is provided as a sample letter of certification for **BABA** compliance for **Manufactured Products**. Documentation must be provided on company letterhead.

Date

Company Name

Company Address

City, State Zip

Subject: Build America, Buy America Act Certification for Project XXXXXXXXXX (must state the water/wastewater system name, location, and/or project/contract title, that is specific and recognizable enough to easily associate it with this particular project)

I, (company representative), certify that the manufactured product(s) shipped/provided to the subject project is/are in full compliance with the Build America, Buy America Act requirement as mandated in the Infrastructure Investment and Jobs Act (IIJA) Pub. L. No. 117-58, §§ 70901-52 and in EPA's State Revolving Fund Programs (if applicable). This/these product(s) meet(s) the 55 percent component cost test, where the cost of components that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components; and final manufacturing occurred in the United States.

Items, Products and/or Materials and relevant Product Service Code (PSC) and North American Industry Classification System (NAICS) code:

1. XXXX
2. XXXX
3. XXXX

Final product manufacturing process(es) took place at the following location(s): (City and State)

1. XXXX
2. XXXX
3. XXXX

If any of the above compliance statements change, we will immediately notify the subject project prime contractor.

Signature of company representative

Printed name of company representative

Professional title of company representative

Email address

Phone number

Build America, Buy America – Solar For All Certificate Examples

Non-Ferrous Construction Materials

- The EPA requires a letter of certification be provided for BABA compliance.
- The documentation must be provided on company letterhead and match the format and language shown on the right.

The following information is provided as a sample letter of certification for **BABA** compliance for Non-Ferrous **Construction Materials**. **Documentation must be provided on company letterhead.**

Date

Company Name

Company Address

City, State Zip

Subject: Build America, Buy America Act Certification for Project XXXXXXXXXX (must state the water/wastewater system name, location, and/or project/contract title, that is specific and recognizable enough to easily associate it with this particular project)

I, (company representative), certify that the non-ferrous construction materials shipped/provided to the subject project are in full compliance with the Buy America, Build America Act requirement as mandated in the Infrastructure Investment and Jobs Act (IIJA) Pub. L. No. 117-58, §§ 70901-52 and in EPA's State Revolving Fund Programs (if applicable). Each manufacturing process required for the manufacture of the construction material and the inputs of the construction material occurred in the United States, per [OMB Guidance 2 CFR 184.6](#). Detailed standard provided below.

Items, Products and/or Materials and relevant Product Service Code (PSC) and North American Industry Classification System (NAICS) code:

1. XXXX
2. XXXX
3. XXXX

Such product manufacturing process(es) took place at the following location(s): (City and State)

1. XXXX
2. XXXX
3. XXXX

If any of the above compliance statements change, we will immediately notify the subject project prime contractor.

Signature of company representative
Printed name of company representative
Professional title of company representative
Email address
Phone number

Build America, Buy America – Solar For All Certificate Examples

Step Certificate

- The process in which each handler of the subject product and materials certifies that their step in the process was domestically performed.
- The documentation must be provided on company letterhead and match the format and language shown on the right.

Date
Company Name
Company Address
City, State Zip

Subject: Build America, Buy America Act Step Certification for Project [XXXXXXXXXX]

I, [Company Representative], certify the [melting, bending, coating, galvanizing, cutting, etc.] process for [manufacturing or fabricating] the following products and/or materials shipped or provided for the subject project is in full compliance with the Build America, Buy America Act Best Practices for Documenting Compliance with BABA requirements as mandated in the Infrastructure Investment and Jobs Act (IIJA) Pub. L. No. 117-58, §§ 70901-52.

Item, Products and/or Materials:

1. XXXX
2. XXXX
3. XXXX

Such process took place at the following location: _____.

If any of the above compliance statements change while providing material to this project, we will immediately notify the prime contractor and the engineer.

“The, [Company Representative], certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the [Company Representative] understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.”

Signature of [Company Representative] Authorized Official

Name and Title of [Company Representative] Authorized Official

Date

Build America, Buy America – Solar For All Certificate Examples

Contractor and Subcontractor Certification

- Suggested Best Practice for contractors and subcontractors to sign and submit to the next tier.
- The documentation must be provided on company letterhead and match the format and language shown on the right.

Date
Company Name
Company Address
City, State Zip

Subject: Build America, Buy America Act Contractor Certification for Project [XXXXXXXXXX]

The Build America, Buy America Act (BABA) requires that no federal financial assistance for “infrastructure” projects is provided “unless all of the iron, steel, manufactured products, and construction materials used in the project are produced in the United States.” Section 70914 of Public Law No. 117-58, §§ 70901-52.

The undersigned certifies that for the _____ **[Project Name and Location]** the iron, steel, manufactured products, and construction materials used in this contract are in full compliance with the BABA requirements including:

1. All iron and steel used in the project are produced in the United States. This means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
2. All manufactured products purchased with EPA financial assistance must be produced in the United States. For a manufactured product to be considered produced in the United States, the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55% of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation.
3. All construction materials are manufactured in the United States. This means that all manufacturing processes for the construction material occurred in the United States.

“The, _____ **[Contractor or Subcontractor]**, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the **[Contractor or Subcontractor]** understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.”

Signature of **[Contractor's or Subcontractor's]** Authorized Official

Name and Title of **[Contractor's or Subcontractor's]** Authorized Official

Date

Build America, Buy America – Solar for All

General Applicability Waivers

Program Wide Waivers

- **De Minimis** – Exempts small-cost items that collectively make up no greater than 5% of a project's total cost.
- **Minor (Ferrous) Components of Iron and Steel Products (5%)**
- **Small Projects** – Projects where the total contract amount is less than the Simplified Acquisition Threshold (Currently \$250k).

Build America, Buy America – Solar for All

Project Specific Waivers

Limited Nonavailability Partial Waiver

- Domestically Assembled Solar Photovoltaic Panels for Select Recipients of the Office of the Greenhouse Gas Reduction Fund within the Solar for All Program.
 - Effective Date: January 10, 2025 – December 31, 2025
 - For all new Solar Modules with Final Assembly in the United States
 - Final Assembly – All operations involved in the transformation of individual solar cells and all other module components into a fully functional encapsulated module.
 - Installed by June 30, 2026

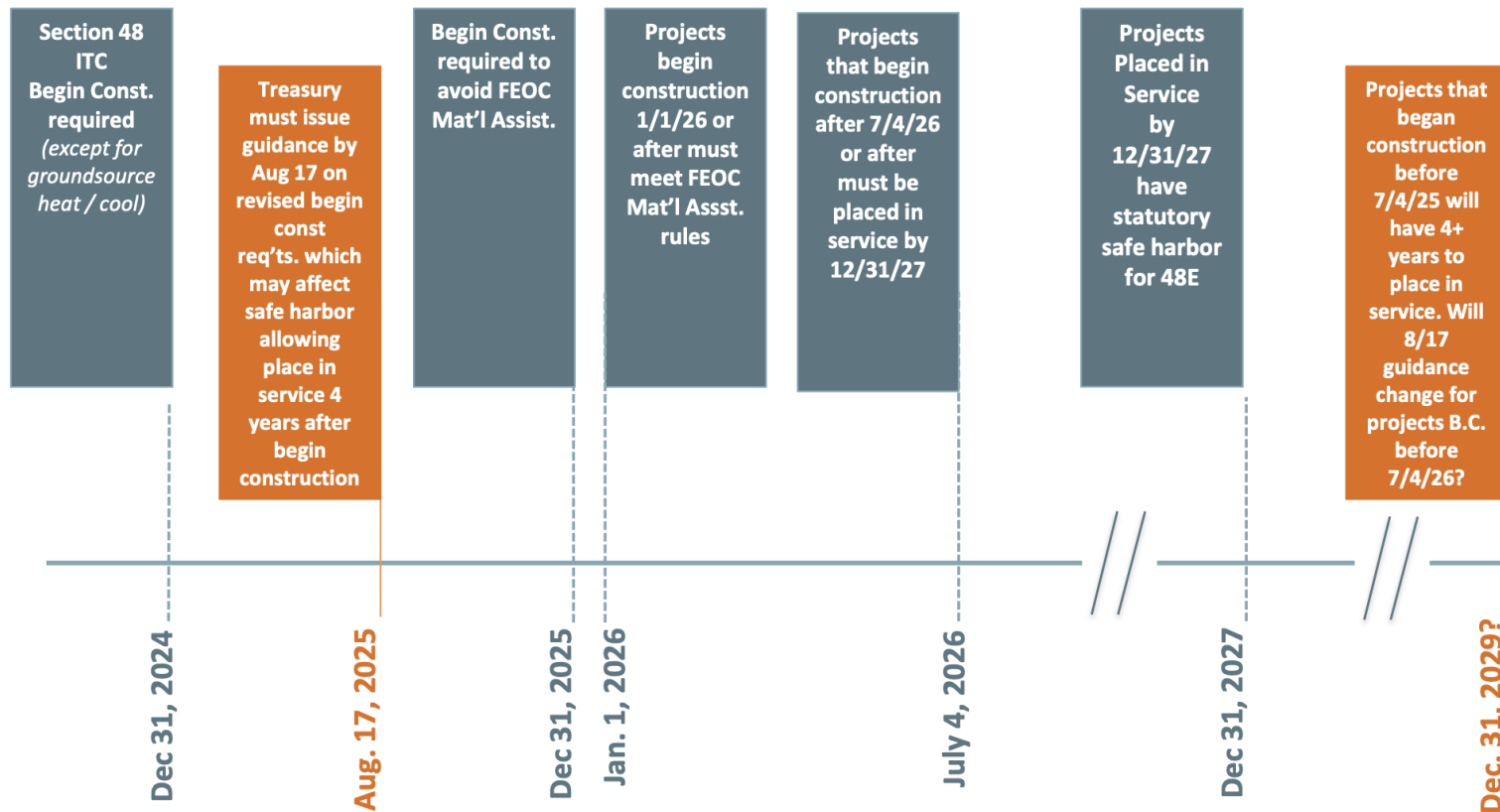
Additional BABA Tools, Resources, and Links

- [EPA BABA Guidance](#)
- [Clean Energy States Alliance – BABA and DBA Resources](#)
 - [BABA and Domestic Contact SFA Primer](#) and [Cheat Sheet](#)
 - [BABA Requirements from Solar for All Terms and Conditions](#)
 - [EPA BABA Implementation Procedures FAQ](#) (January 2025)
 - [DOE List of BABA-Compliant Suppliers](#)
 - [EPA Nonavailability Temporary Waiver for PV Panels](#)
 - [EPA BABA FAQs for Manufacturers](#)
- [Manufacturing Extension Partnership \(MEP\) National Network](#)

Additional Solar for All Tools, Resources, and Links

- [Community Power Coalition “Powering America Together” Program home page](#)
- [IPC Solar for All Resources Page](#)
- [Program Guidance](#)
 - [Addendum 1](#)
 - [Addendum 2](#)
- [FAQs](#)

For Solar and Wind Projects utilizing 48E ITCs reflecting HR1 changes



UNCHANGED, so long as existing credits remain

- All bonus credits: Domestic Content; Energy Communities; Low Income Communities
- Transferability (6418) and Direct Pay (6417)

UNCHANGED:

- Ground source heating and cooling ITC (Section 48) – no FEOC req'ts at all
- Energy Storage and other zero-GHG clean power projects ITC (Section 48E) – but FEOC applies for both control and Mat'l Assist.

FEOC Mat'l Assistance Thresholds based on Beg.

Constr. Dates:

- 2026: less than 60% FEOC (solar) / 45% (storage)
- 2027: less than 55% FEOC (solar) / 40% (storage)

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Upcoming Webinar

Our Community Power Coalition partner, the University of New Hampshire's Center for Impact Finance, is hosting a two-part webinar series titled, **The Budget Bill, Solar, and You: Understanding the New ITC Compliance Changes and Challenges.**

These 90-minute sessions are designed to break down the complex federal regulatory requirements on Prohibited Foreign Entities and Begin Construction analysis resulting from changes to the Clean Energy Investment Tax Credit (enacted in the federal budget bill on July 3rd, 2025).



**University of
New Hampshire**
Center for Impact Finance

Webinar #1

Topic: Prohibited Foreign Entity

August 13th, 2025

2:00 PM EST

[Register Today](#)

Q & A



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