



Maryland
Energy
Administration

Larry Hogan, Governor
Boyd K. Rutherford, Lt. Governor
Mary Beth Tung, Director

**Maryland Energy Storage Income Tax Credit
Program (Tax Year 2020)**
Authorized Applicant Signature Form

If a Third Party Contractor (Energy Storage Installation Company) is completing the application on behalf of the Property Owner (Homeowner or Business Contact), please download, print, and sign the Authorized Applicant Signature Form and include it with your Application submission. The Authorized Applicant Signature Form must be signed by both the Third Party Contractor and the Property Owner.

Applicants must certify under penalty of perjury to the best of their knowledge that the information provided in Application submission and all of its attachments are complete, accurate, and true. Applicants must further certify they are authorized to submit the Application on behalf of the Property Owner and agree to the terms and conditions stated below:

1. The Maryland Energy Administration (MEA) may award up to \$750,000 of tax credit certificates for Tax Year 2020 on a **first come, first served basis** while funding is available.
2. Tax credit certificates are calculated as the **lower amount** of 30 percent of total installed costs of the energy storage system, up to \$5,000 for a residential property and up to \$75,000 for a commercial property.
3. MEA will **not** accept applications for Tax Year 2020 after **January 15, 2021 at 11:59 PM EST**.
4. MEA will **not** accept missing documents and/or information for tax credit applications on file for the Tax Year 2020 after **January 20, 2021 at 11:59 pm EST**.
5. Submission of an application does not guarantee the applicant will receive a tax credit certificate.
6. The total amount of tax credits available is limited. The incentive is structured as outlined above in item 2 of the General Terms and Conditions of this announcement, and in the Maryland Energy Storage Income Tax Credit Program documents in accordance with the

[Annotated Code of Maryland Article - Tax - General §10–719](#) and [Code of Maryland Regulations \(COMAR\) 14.26.07](#).

7. Energy storage systems must be installed at a residential or commercial property located within the State of Maryland.
8. The residential property where an energy storage system is installed must be the primary residence of the property owner. MEA will verify proof of primary residence via the [Maryland Department of Assessments and Taxation's \(SDAT\) online Real Property Data Search](#) tool.
9. MEA may require additional information proving identity, property ownership, and primary residency before issuing an energy storage tax credit certificate. Failure to submit these documents, if requested, in a timely manner may impact your success in being awarded an energy storage tax credit certificate.
10. If an applicant fails to provide all information and/or documentation MEA deems necessary to process and evaluate the application in a timely manner, MEA shall notify the applicant in writing (to include email) of the application's missing information and/or documentation.
11. MEA will allow the applicant to submit any missing information or documentation within 45 days of the date of the written correspondence (including email) notifying the applicant of the incomplete application, or by January 20, 2021, depending on whichever occurs first.
12. Any applicant that fails to provide missing information or documentation to MEA within 45 days, or by January 20, 2021, depending on which occurs first, shall have their application rejected. Applicants may reapply to the program for the Tax Year 2020 energy storage tax credit, if time allows.
13. It is in MEA's sole discretion to determine if an energy storage system is eligible for a residential or commercial tax credit.
14. Energy storage systems must be completed during Tax Year 2020 (January 1, 2020 - December 31, 2020). For an energy storage system to be considered "completed", the system must be fully installed and pass all necessary permit inspections. If an energy storage system was installed in Tax Year 2019 (January 1, 2019 to December 31, 2019), but the final inspection approval was not received until Tax Year 2020, the energy storage system will be considered completed in Tax Year 2020, and is eligible for a tax credit in Tax Year 2020.
15. Tax credits issued in Tax Year 2020 may not be claimed for energy storage systems completed before January 1, 2020 or after December 31, 2020.

16. If the initial residential funding allocation of \$300,000 or the initial commercial funding allocation of \$450,000 is oversubscribed and funding remains in the other funding allocation, eligible applicants will be placed into a waitlist queue for Tax Year 2020 through July 1, 2020. On July 1, 2020, eligible tax credit applications will be processed in wait list order for any remaining Tax Year 2020 funds. Any applications remaining on the waitlist queue at the end of Tax Year 2020 cannot be carried over to Tax Year 2021, nor any other future tax year.
17. Energy storage systems must meet the requirements of all Federal, State, and local laws, regulations, ordinances, and all other legally-binding requirements, including applicable building codes as well as interconnection with the local electric utility and PJM Interconnection, if applicable.
18. Qualifying energy storage systems shall maintain certain safety criteria including:
 - A. Utilize equipment certified by a nationally recognized testing laboratory (NRTL) that is listed on the US Department of Labor's, Occupational Safety and Health Administration's NRTL Program;
 - B. Be installed by a licensed professional (e.g., a licensed electrician for electrical systems); and,
 - C. Be in compliance with all applicable building and fire codes.
19. Commercial taxpayers are limited to one energy storage tax credit certificate in Tax Year 2020.
20. Residential taxpayers are limited to one energy storage tax credit certificate, regardless of tax year.
21. Energy storage tax credit certificates are limited to one per property address, regardless of tax year.
22. Energy storage tax credits shall be applied to Maryland State Income Tax Liability.
23. Any unused amount of an energy storage tax credit may not be carried over to any other future tax year.
24. Energy storage tax credits are non-refundable.
25. Energy storage tax credits may not be claimed for mobile energy storage systems including, but not limited to, electric vehicles and recreational camping equipment.

26. Energy storage systems that receive grant funding from the Game Changer Grant Program, the Resiliency Hub Grant Program, or any other program offered by MEA are ineligible to receive a tax credit certificate from this Program.
27. Applicants and recipients shall allow MEA or its representative(s) direct access to energy storage systems for which the applicant is requesting or has received an energy storage tax credit for the purposes of verifying all claims and representations.
28. MEA or its representative(s) may use photos and video of my facility, and energy storage system data presented in my application, for marketing, publicity, and advertising purposes. MEA shall provide the applicant an opportunity to review, approve, and consult with MEA to assure that a written case study, photo or video taken of its facility will not disclose confidential personal and/or business information.
29. MEA and its representatives, subject to the requirements of the Maryland Public Information Act, and other applicable laws, will not divulge any confidential information or trade secrets.
30. MEA and its contractors make no representation or warranty and assume no liability with respect to quality, safety, performance, or other aspect of any design, system, or appliance installed pursuant to this application, and expressly disclaim any such representation, warranty, or liability.
31. Program Terms & Conditions are subject to change.

Authorized Applicant

(Homeowner or Customer Contact)

Name _____

Title _____
(If applicable)

Company Name _____
(If applicable)

Signature _____

Date _____

Third Party Contractor

(Energy Storage Installation Company)

Name _____

Title _____

Company Name _____

Signature _____

Date _____