



Maryland
Energy
Administration

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

Maryland Energy Storage Income Tax Credit Program (Tax Year 2022)

Authorized Applicant Signature Form

The Authorized Applicant Signature Form (“the Form”) is only required if an energy storage installation company (third-party contractor) is submitting the application on behalf of its Customer (Property Owner). If that is the case, please complete this form and include it with your application submission.¹ The 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, the information provided in the Application submission and all the 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 2022 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 \$150,000 for a commercial property.
3. MEA will **not** accept applications for Tax Year 2022 after **January 15, 2023 at 11:59 PM Eastern**.
4. MEA will **not** accept missing documents or information for tax credit applications on file for the Tax Year 2022 after **January 20, 2023 at 5:00 pm Eastern**.
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 document, and in the Maryland

¹ Please ensure all pages of this form are included with the application submission. Incomplete forms will not be accepted.

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 applicants to submit personal information which provides proof of the applicant’s identity, property ownership, and primary residence 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. Applicants have the right to inspect, amend, or correct personal records created by MEA containing such personal information. MEA, subject to the Maryland Public Information Act, does not share personal information with any other entity.
10. MEA and its representatives, subject to the Maryland Public Information Act, and other applicable laws, will not divulge confidential financial or commercial information or trade secrets. Applicants should identify information that contains trade secrets or confidential financial or commercial information
11. 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 (including email) of the application’s missing information and/or documentation.
12. MEA will allow the applicant to submit any missing information or documentation within 45 calendar days of the date of the written correspondence (including email) notifying the applicant of the incomplete application, or by January 20, 2023, whichever occurs first.
13. Any applicant that fails to provide missing information or documentation to MEA within 45 calendar days, or by January 20, 2023, whichever occurs first, shall have their application rejected. Applicants may reapply to the program for the Tax Year 2022 energy storage tax credit if time allows and tax credits are still available.
14. It is within MEA’s sole discretion to determine if an energy storage system is eligible for a residential or commercial tax credit.
15. Energy storage system installations must be completed during Tax Year 2022 (January 1, 2022 - December 31, 2022). For an energy storage system to be considered “complete,” the

system must be fully operational and pass all necessary permit inspections. If an energy storage system was installed in Tax Year 2021 (January 1, 2021 to December 31, 2021), but the final inspection or permission to operate approval was not received until Tax Year 2022, MEA will consider the energy storage system completed in Tax Year 2022, and the system will be eligible for a tax credit in Tax Year 2022.

16. Tax credits issued in Tax Year 2022 may not be claimed for energy storage systems completed before January 1, 2022 or after December 31, 2022.
17. If an initial Reserved Tax Credit Allocation is oversubscribed, but funding remains available in another Allocation, eligible applicants will be placed into a waitlist queue for Tax Year 2022. MEA will remove the Reserved Tax Credit Allocations on July 1, 2022. Applicants that were placed onto the waitlist will be issued tax credit certificates in the order MEA received the applications. If the program utilizes the full \$750,000 of tax credit certificates for TY 2022 before July 1, 2022, applicants placed onto the waitlist in Tax Year 2022 cannot be carried over to Tax Year 2023. Under no circumstances will more than \$750,000 in energy storage tax credit certificates be awarded for a single Tax Year.
18. 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.
19. 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.
20. Commercial taxpayers are limited to one energy storage tax credit certificate in Tax Year 2022.
21. Residential taxpayers are limited to one energy storage tax credit certificate, regardless of tax year.
22. Energy storage tax credit certificates are limited to one per property address, regardless of tax year.

23. Energy storage tax credits shall be applied to Maryland State Income Tax Liability.
24. Any unused amount of an energy storage tax credit may not be carried over to any other future tax year.
25. Energy storage tax credits are non-refundable.
26. Energy storage tax credits may not be claimed for the following types of energy storage systems:
 - A. Mobile energy storage systems including, but not limited to, electric vehicles and recreational camping equipment.
 - B. An electric hot water heater, except for those participating in a demand response program.
27. Energy storage systems that receive grant funding from the Game Changers 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.
28. 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.
29. MEA or its representative(s) may use photos and video of an applicant's facility, and energy storage system data provided in the application package, 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 or business information.
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 _____