



July 1, 2024

MANUFACTURER'S STATEMENT

For Residential Clean Energy Property purchases

Under Title 26 - Internal Revenue Code § 25D, Residential Clean Energy Credit, (the "Code") the Internal Revenue Service allows up to a 30% federal investment Tax Credit (ITC) for certain costs associated with installing residential clean energy property, such as "qualified solar electric property expenditures" and "qualified battery storage technology expenditures". A "qualified solar electric property expenditure" is an expenditure for property which uses solar energy to generate electricity in a qualified dwelling unit that is located in the United States and is used as a residence by the taxpayer. A "qualified battery storage technology expenditure" is an expenditure for storage technology that has a capacity of not less than 3 kilowatt hours, and which is installed in a qualified dwelling unit that is located in the United States and is used as a residence by the taxpayer. Please refer to the Code for complete details and requirements.

Enphase Energy, Inc. ("Enphase") designs and manufactures solar power microinverters and energy storage solutions. Enphase's microinverter products and the related accessories, cabling and communication products listed on Annex 1 use solar energy to generate electricity.

Additionally, as of the date of this letter, Enphase IQ batteries listed on Annex 1 have a capacity of not less than 3 kilowatt hours.

All content above is for informational purposes and is not tax advice or legal advice. Taxpayers seeking to claim a tax credit should not act upon this information without consulting a tax or legal professional.

Sincerely,

DocuSigned by:  
*Ron Swenson*  
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Ron Swenson  
VP Operations

DS  
Joseph Yu  
DocuSigned by:



**ANNEX 1**  
**(as of July 1, 2024)**

**Enphase Microinverter and Balance of System Products**

**IQ8 Microinverters with SKUs:** IQ8MC-72-M-US, IQ8AC-72-M-US, IQ8HC-72-M-US, IQ8-60-2-US, IQ8-60-M-US, IQ8P-3P-72-E-US, IQ8PLUS-72-2-US, IQ8PLUS-72-M-US, IQ8M-72-2-US, IQ8M-72-M-US, IQ8A-72-2-US, IQ8H-3P-72-E-US, IQ8A-72-M-US, IQ8H-240-72-2-US, IQ8H-240-72-M-US, IQ8H-208-72-2-US, IQ8H-208-72-M-US, IQ8X-80-M-US

**IQ 7 Microinverters with SKUs:** IQ7-60-2-US, IQ7-60-M-US, IQ7-60-E-US, IQ7PLUS-72-2-US, IQ7PLUS-72-M-US, IQ7PLUS-72-E-US, IQ7A-72-2-US, IQ7A-72-M-US, IQ7X-96-2-US, IQ7X-96-ACM-US, IQ7X-96-ACM-US-NM, IQ7PLUS-72-ACM-US, IQ7PLUS-72-ACM-US-NM

**IQ System Controller 3/3G with SKUs:** SC200D111C240US01, SC200G111C240US01

**IQ System Controller 2 with SKUs:** EP200G101-M240US01, EP200G-SC2-RSD-KIT

**IQ Load Controller with SKU:** EP-NA-LK02-040

**IQ Gateway with SKUs:** ENV-IQ-AM1-240, ENV2-IQ-AM1-240, ENV-IQ-AM3-3P, ENV2-IQC2-AM3-3P

**IQ Combiner 3/3C with SKUs:** X-IQ-AM1-240-3C, X-IQ-AM1-240-3

**IQ Combiner 3-ES/3C-ES with SKUs:** X-IQ-AM1-240-3C-ES, X-IQ-AM1-240-3-ES

**IQ Combiner 4/4C with SKUs:** X2-IQ-AM1-240-4C, X2-IQ-AM1-240-4, X-IQ-AM1-240-4C, X-IQ-AM1-240-4

**IQ Combiner 5/5C with SKUs:** X-IQ-AM1-240-5C, X-IQ-AM1-240-5

**Current Transformers with SKUs:** CT-200-SPLIT, CT-200-CLAMP, CT-200-SOLID, CT-600-SPLIT, CT-400-SOLID

**Communications Kit:** COMMS-KIT-01, COMMS-KIT-0,2 COMMS-CELLMODEM-M1-06

**Range Extender:** COMMS-24-EXT-01

**Mobile Connect:** CELLMODEM-M1, CELLMODEM-M1-06-SP-05, CELLMODEM-M1-06-AT-05, CELLMODEM-03

**Enphase IQ Battery 5P and Balance of System Products**

**Enphase IQ Battery 5P with SKU:** IQBATTERY-5P-1P-NA

**IQ Combiner 5/5C with SKUs:** X-IQ-AM1-240-5C, X-IQ-AM1-240-5

**IQ Combiner 4/4C with SKUs:** X2-IQ-AM1-240-4C, X2-IQ-AM1-240-4, X-IQ-AM1-240-4C, X-IQ-AM1-240-4

**IQ Combiner 3/3C with SKUs:** X-IQ-AM1-240-3C, X-IQ-AM1-240-3

**IQ Combiner 3-ES/3C-ES with SKUs:** X-IQ-AM1-240-3C-ES, X-IQ-AM1-240-3-ES

**IQ Gateway with SKUs:** ENV2-IQ-AM1-240, ENV-IQ-AM1-240

**IQ System Controller 3/3G with SKUs:** SC200D111C240US01, SC200G111C240US01

**System Shutdown Switch with SKU:** EP200G-NA-02-RSD

**IQ Load Controller with SKU:** EP-NA-LK02-040

**Mobile Connect with SKUs:** CELLMODEM-M1, CELLMODEM-M1-06-SP-05, CELLMODEM-M1-06-AT-05

**Communications Kit with SKU:** COMMS-KIT-02

**Enphase IQ Battery 3T and IQ Battery 10T Products**

**Enphase IQ Battery 3T/10T with SKUs:** ENCHARGE-3T-1P-NA ENCHARGE-10T-1P-NA

**Enphase IQ Battery 3/10 with SKUs:** ENCHARGE-3-1P-NA ENCHARGE-10-1P-NA