



Enphase Domestic Content Safe Harbor Letter

January 23, 2026

Installer Name

Installer Address

Attn:

Re: Enphase Identification of U.S. Components for Domestic Content Safe Harbor

Reference is made to certain MLPE inverters (“Inverters”) and/or battery energy storage systems (“BESS”) manufactured by Enphase Energy, Inc. (“Enphase”). This letter provides updates based on the publication of IRS Notice 2025-08, published on January 16, 2025, which modifies Notice 2024-41.

Enphase provides the following statements as of January 23, 2026:

1. U.S. Components. Annex I hereto provides a table setting forth, for each category of/the Inverter and/or BESS indicated therein, the “Manufactured Product Components” (as such term is used in section 3 of Internal Revenue Service (“IRS”) Notice 2023-38) listed in Table 1 and Table 3 of section 4.04 of IRS Notice 2024-41 that are incorporated into such Inverter and/or BESS, and whether such Manufactured Product Components are U.S. Components. Such Inverters and BESS provided by Enphase will be manufactured in Enphase’s manufacturing facilities located within the United States as specified in Annex II.

Annex II reflects the updates to Table 1 of Notice 2024-41 as described in Section 5: (MODIFICATIONS TO TABLE 1 FOR SOLAR PV; GROUND-MOUNT AND ROOFTOP) and Section 7: (MODIFICATIONS TO TABLE 1 FOR BATTERY ENERGY STORAGE SYSTEMS) of IRS Notice 2025-08, respectively.

2. Changes to Annex I and Annex II. Enphase shall use commercially reasonable efforts to provide notification within ten (10) business days of becoming aware of the failure of a Manufactured Product Component identified as a U.S. Component in Annex I or Annex II to so qualify.
3. Additional Updates. Upon reasonable written request (which request may be made no more than quarterly), including in connection with the financing of a project incorporating the Inverters and/or BESS, Enphase shall provide written confirmation that the schedules in Annex I and Annex II are still applicable.
4. Books and Records. Enphase shall maintain, until December 31 of the calendar year that is eight (8) years after the calendar year in which applicable Inverters or BESS were manufactured, such records as reasonably needed to substantiate the data provided in Annex I and Annex II, as Annex I and Annex II may be updated or supplemented. Upon the written request, and at requestor’s sole cost and expense, Enphase shall provide such information to the IRS or, subject to a separate non-disclosure agreement reasonably satisfactory to Enphase, to the tax counsel (including in-house tax counsel or in-house tax professionals) or third-party accountant of requestor or its affiliate or of requestor’s or its affiliate’s (A) tax equity investor, (B) purchaser or other transferee of federal income tax credits, or (C) related tax insurer, as applicable, in each case as necessary to claim the domestic content bonus tax credits, including any information required for purposes of the Domestic Content Certification Statements (as



described in section 5.01 of IRS Notice 2023-38 and section 4.08 of IRS Notice 2024-41, and IRS Notice 2025-08), in connection with any investment by a tax equity investor or tax credit purchaser, or as required to respond to an audit, examination, investigation, controversy or proceeding by the IRS, or in connection with a case before the United States Tax Court or other court of valid jurisdiction regarding the qualification of the Inverters or qualification of the applicable project for domestic content bonus tax credits.

5. **No Representation or Warranty; No Legal Conclusion.** The information provided in Annex I or Annex II, and any other information or document provided by Enphase with respect to domestic content bonus tax credits will not be interpreted as a representation or a legal conclusion that any project, owner or any other person or entity will qualify for domestic content bonus tax credits or any other bonus credit amount, tax credit, or increase in any tax credit rate, or any other tax benefit. The rules and regulations applicable to tax and bonus credits are complex and often change, and results may be different based on particular facts and circumstances. The information in such Annexes is general in nature and may not apply to specific circumstances. Enphase cannot assure any particular result. Product owners should seek appropriate professional advise as to how potential tax benefits apply to owner's situation.

This Letter is not intended to be, and may not be, relied upon by any parties other than buyers, owners, and/or their affiliates, of Enphase products.

IN WITNESS WHEREOF, Enphase has caused this Letter to be duly executed and delivered as of the date first above written.

ENPHASE ENERGY, INC.

By: _____
Name: Mandy Yang
Title: Chief Financial Officer

IRS Notice 2024-41 Confirmation of U.S. Components

Notice 2024-41 – Table I, Solar PV, Rooftop (MLPE) for projects which commence construction within 90 days of January 16, 2025.

APPLICABLE PROJECT COMPONENTS CURRENTLY SHIPPING:

- IQ8HC-72-M-DOM-US
- IQ8X-80-M-DOM-US
- IQ8P-3P-72-E-DOM-US

<u>Applicable Project Component</u>	<u>Manufactured Product Component</u>	<u>Incorporated into Applicable Project Component?</u>	<u>Domestic Cost Percentage as Certified</u>	<u>Vendor</u>
Inverter	Printed Circuit Board Assemblies	Y	16	Enphase
	Electrical Parts	Y	1.6	Enphase
	Enclosure	Y	1.6	Enphase
	Production	Y	16.4	Enphase
Total Solar PV Project %			35.6	Enphase

APPLICABLE PROJECT COMPONENTS CURRENTLY SHIPPING OR WHICH HAVE PREVIOUSLY SHIPPED:

- IQ8HC-72-M-US
- IQ8P-3P-72-E-US for only serial numbers 54XXXXXXXXXX.

<u>Applicable Project Component</u>	<u>Manufactured Product Component</u>	<u>Incorporated into Applicable Project Component?</u>	<u>Domestic Cost Percentage as Certified</u>	<u>Vendor</u>
Inverter	Printed Circuit Board Assemblies	Y	16	Enphase
	Electrical Parts	Y	1.6	Enphase
	Enclosure	Y		Enphase
	Production	Y		Enphase
Total Solar PV Project %			17.6	Enphase

Notice 2024-41 – Table 3, Battery Energy Storage System, Distributed BESS) for projects which commence construction within 90 days of January 16, 2025

APPLICABLE PROJECT COMPONENTS CURRENTLY SHIPPING:

- IQBATTERY-5P-1P-NA-DOM

<u>Applicable Project Component</u>	<u>Manufactured Product Component</u>	<u>Incorporated into Applicable Project Component (Y/N)</u>	<u>Domestic Cost Percentage as Certified</u>	<u>Vendor</u>
<i>Battery Pack</i>	Cells	Y		Enphase
	Packaging	Y	30.1	Enphase
	Thermal Management System	Y		Enphase
	Battery Management System	Y	9	Enphase
	Production	Y		Enphase
<i>Inverter</i>	PCBA	Y	3.8	Enphase
	Electrical Parts	Y	.4	Enphase
	Enclosure	Y	.4	Enphase
	Production	y	1.9	Enphase
Total BESS Project %			45.6	Enphase

IRS Notice 2025-08 Confirmation of U.S. Components

Notice 2024-41 – Table I, Solar PV, Rooftop (MLPE) as modified by (SECTION 5. MODIFICATIONS TO TABLE I FOR SOLAR PV; GROUND-MOUNT AND ROOFTOP) of Notice 2025-08 for projects which commence construction 90 days after January 16, 2025. Tables represent cost percentage allocations for rooftop MLPE projects that do not have modules containing both domestically manufactured wafers and cells.

APPLICABLE PROJECT COMPONENTS CURRENTLY SHIPPING:

- IQ8HC-72-M-DOM-US
- IQ8X-80-M-DOM-US
- IQ8P-3P-72-E-DOM-US

<u>Applicable Project Component</u>	<u>Manufactured Product Component</u>	<u>Incorporated into Applicable Project Component?</u>	<u>Domestic Cost Percentage as Certified</u>	<u>Vendor</u>
<i>Inverter</i>	Printed Circuit Board Assemblies (DC-DC)	Y	7.8	Enphase
	Printed Circuit Board Assemblies (DC-AC)	Y	11.8	Enphase
	Enclosure	Y	4.3	Enphase
	Production	Y	0.9	Enphase
Total Solar PV Project %			24.8	Enphase

APPLICABLE PROJECT COMPONENTS CURRENTLY SHIPPING OR WHICH HAVE PREVIOUSLY SHIPPED:

- IQ8HC-72-M-US
- IQ8P-3P-72-E-US for only serial numbers 54XXXXXXXXXX.

<u>Applicable Project Component</u>	<u>Manufactured Product Component</u>	<u>Incorporated into Applicable Project Component?</u>	<u>Domestic Cost Percentage as Certified</u>	<u>Vendor</u>
<i>Inverter</i>	Printed Circuit Board Assemblies (DC-DC)	Y	7.8	Enphase
	Printed Circuit Board Assemblies (DC-AC)	Y	11.8	Enphase
	Enclosure	Y		Enphase
	Production	Y		Enphase
Total Solar PV Project %			19.6	Enphase

FUTURE APPLICABLE BESS PROJECT COMPONENTS WHEN SHIPPED:

- IQ9N-A-DOM-US
- IQ9N-3P-277-A-DOM-US

<u>Applicable Project Component</u>	<u>Manufactured Product Component</u>	<u>Incorporated into Applicable Project Component?</u>	<u>Domestic Cost Percentage as Certified</u>	<u>Vendor</u>
<i>Inverter</i>	Printed Circuit Board Assemblies (DC-DC)	Y	7.8	Enphase
	Printed Circuit Board Assemblies (DC-AC)	Y	11.8	Enphase
	Enclosure	Y	4.3	Enphase
	Production	Y	0.9	Enphase
Total Solar PV Project %			24.8	Enphase

Notice 2024-41 – Table 3, Battery Energy Storage System, Distributed BESS as modified by (SECTION 7. MODIFICATIONS TO TABLE 1 FOR BATTERY ENERGY STORAGE SYSTEMS) of Notice 2025-08 for projects which commence construction 90 days after January 16, 2025.

APPLICABLE BESS PROJECT COMPONENTS:

- IQBATTERY-5P-1P-NA-DOM; for shipments prior to July 15, 2025

<u>Applicable Project Component</u>	<u>Manufactured Product Component</u>	<u>Incorporated into Applicable Project Component (Y/N)</u>	<u>Domestic Cost Percentage as Certified</u>	<u>Vendor</u>
<i>Battery Pack/Module</i>	Cells	Y		Enphase
	Packaging	Y		Enphase
	Production	Y		Enphase
<i>Inverter/Converter</i>	PCBA	Y	5.4	Enphase
	Enclosure and Skids	Y	1.0	Enphase
	Production	y	4.3	Enphase
<i>Battery Container/Housing</i>	Enclosure	Y	22.8	Enphase
	Battery Management System	Y	10.1	Enphase
	Thermal Management System for Container/Housing	Y		Enphase
	Production	y		Enphase
Total BESS Project %			43.6	Enphase

APPLICABLE BESS PROJECT COMPONENTS:

- IQBATTERY-5P-1P-NA-DOM; for shipments after July 14, 2025

Note: These units will be identified with a new label and have serial identification tracking, beginning with 542528

- IQBATTERY-10C-1P-NA-DOM

<u>Applicable Project Component</u>	<u>Manufactured Product Component</u>	<u>Incorporated into Applicable Project Component (Y/N)</u>	<u>Domestic Cost Percentage as Certified</u>	<u>Vendor</u>
<i>Battery Pack/Module</i>	Cells	Y		Enphase
	Packaging	Y		Enphase
	Production	Y		Enphase
<i>Inverter/Converter</i>	PCBA	Y	5.4	Enphase

	Enclosure and Skids	Y	1.0	Enphase
	Production	Y	4.3	Enphase
<i>Battery Container/Housing</i>	Enclosure	Y	22.8	Enphase
	Battery Management System	Y	10.1	Enphase
	Thermal Management System for Container/Housing	Y	10.1	Enphase
	Production	Y	3.1	Enphase
Total BESS Project %			56.8	Enphase

APPLICABLE PROJECT COMPONENT MANUFACTURING LOCATIONS:

Salcomp Manufacturing USA Corporation
 2400 Centennial Drive, Arlington, TX 76011.
 Shipping products with serial numbers beginning with “54”

Flextronics Limited
 1000 Technology Dr, West Columbia, SC 29170
 Shipping products with serial numbers beginning with “53”

Foxconn Manufacturing
 12001 Braun Rd #210, Mt Pleasant, WI 53177
 Shipped products with serial numbers beginning with “52”