⊖ ENPHASE.

June 06, 2023

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, including but not limited to the IQ 7™, IQ 7PLUS™, IQ 7X™, IQ 7A™, IQ 8™, IQ 8PLUS™, IQ 8A™, IQ8 M™, IQ8 MC™, IQ8HC™, IQ8H-208™, IQ8H-240™, and the related accessories, cabling and communication products are solar electric property that are eligible for the Residential Clean Energy Credit.

Enphase's energy storage solutions, including but not limited to the IQ™ Battery 3/10 products, the IQ Battery 3T/10T products and the IQ Battery 5P products are battery storage technology that are eligible for the Residential Clean Energy Credit.

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:

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Ron Swenson
VP Operations