



June 26, 2025

MANUFACTURER'S STATEMENT

For Residential Clean Energy Property purchases

As of June 26, 2025, 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,

A handwritten signature in black ink, appearing to read 'Ron Swenson', written over a light blue horizontal line.

Ron Swenson
SVP Operations and Manufacturing

ANNEX 1



(as of June 26, 2025)

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, IQ8P-3P-72-E-DOM-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, IQ8X-80-M-DOM-US, IQ8HC-72-M-DOM-US, IQ8P-3P-72-E-DOM-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, IQ7HS-66-M-US, IQ7HS-66-M-ACM-US, IQ7HS-66-M-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, X-IQ-AM1-240-5C-HDK, X-IQ-AM1-240-5-HDK

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 10C and Balance of System Products

Enphase IQ Battery 10C/10CS with SKUs: IQBATTERY-10C-1P-NA; IQBATTERY-10CS-1P-NA

IQ Combiner 6C with SKU: - X-IQ-AM1-240-6C

IQ Meter Collar with SKU: MC-200-011-V01

Mobile Connect with SKU: CELLMODEM-07-NA-05

Current Transformers with SKUs: CT-200-CLAMP-2A; CT-400- SPLIT-INT

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, X-IQ-AM1-240-5C-HDK, X-IQ-AM1-240-5-HDK

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