

## Appendix B

### Table 1 – New Elective Safe Harbor

#### (1) Solar PV Table

APC	MPC	Groundmount (Tracking)	Groundmount (Fixed)	Rooftop (MLPE)	Rooftop (String)
PV Module	Cells	36.9	49.2	21.5	30.8
	Frame/Backrail	5.3	7.0	3.1	4.4
	Front Glass	3.7	4.9	2.2	3.1
	Encapsulant	2.2	3.0	1.3	1.8
	Backsheet/Backglass	3.7	4.9	2.1	3.1
	Junction Box	1.6	2.2	1.0	1.4
	Edge Seals	0.2	0.2	0.1	0.2
	Pottants	0.2	0.2	0.1	0.2
	Adhesives	0.2	0.2	0.1	0.2
	Bus Ribbons	0.4	0.5	0.2	0.3
	Bypass Diodes	0.4	0.5	0.2	0.3
	<b>Production<sup>1</sup></b>	<b>11.5<sup>2</sup></b>	<b>15.3<sup>2</sup></b>	<b>6.7<sup>2</sup></b>	<b>9.6<sup>2</sup></b>
Inverter	Printed Circuit Board Assemblies	3.0	4.0	16.0 <sup>3</sup>	2.5
	Electrical Parts <sup>4</sup>	1.0	1.3	1.6	1.1
	Climate Control	0.7	0.9	–	0.3
	Enclosure	1.0	1.3	1.6	0.8
		<b>Production</b>	<b>3.3<sup>2</sup></b>	<b>4.4<sup>2</sup></b>	<b>16.4<sup>2</sup></b>
PV Tracker or Non-Steel Roof Racking	Torque tube	9.7	–	–	–
	Fasteners	0.4	–	11.1	16.0
	Slew Drive	2.0	–	–	–
	Dampers	0.4	–	–	–
	Motor	3.1	–	–	–
	Controller	0.9	–	–	–
	Rails	2.0	–	8.6	12.3
	<b>Production</b>	<b>6.2<sup>2</sup></b>	<b>–</b>	<b>6.1<sup>2</sup></b>	<b>8.7<sup>2</sup></b>
Steel Photovoltaic Module Racking <sup>5</sup>	–	–	Steel/Iron Product	–	–
Pile or Ground Screw <sup>5</sup>	–	Steel/Iron Product	Steel/Iron Product	–	–
Steel or Iron Rebar in Foundation <sup>5</sup>	–	Steel/Iron Product	Steel/Iron Product	–	–
<b>Total</b>	–	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

1 Although “Production” is listed under the column for Manufactured Product Components (MPCs), it is not an MPC. “Production” refers to the production cost of the Manufactured Product and can only be included in the Domestic Cost Percentage if all of the MPCs of a Manufactured Product are domestically produced. See section 3.03(2) of Notice 2023-38.

2 Consistent with Notice 2023-38, the direct cost of producing a Manufactured Product counts toward the Domestic Cost Percentage only if all its Manufactured Product Components are domestically produced.

3 For purposes of this table, module-level power electronics inverter systems, including either microinverters or direct current (DC) optimizers, are considered an inverter product.

4 Includes transformers, capacitors, inductors, bus/cables, circuit protection not on printed circuit board (PCB) assemblies.

5 Notice 2024-41 was revised on May 24, 2024 to include this applicable project component.

**(2) Land-Based Wind Table**

APC	MPC	Value
Wind Turbine	Blades	31.2
	Rotor Hub	9.9
	Nacelle	47.5
	Power Converter	8.9
	<b>Production</b>	<b>0.9<sup>2</sup></b>
Wind Tower Flanges	Material <sup>6</sup>	0.8
	<b>Production</b>	<b>0.8<sup>7</sup></b>
Tower	–	Steel/Iron Product
Steel or Iron Rebar in Foundation	–	Steel/Iron Product
<b>Total</b>	–	<b>100</b>

**(3) Battery Electric Storage System (BESS) Table**

APC	MPC	Grid-Scale BESS	Distributed BESS
Battery Pack	Cells	38.0	18.1
	Packaging	3.3	30.1
	Thermal Management System	4.9	9.0
	Battery Management System	5.2	9.0
	<b>Production</b>	<b>21.1<sup>7</sup></b>	<b>27.3<sup>7</sup></b>
Inverter	Printed Circuit Board Assemblies	1.7	3.8
	Electrical Parts <sup>8</sup>	0.6	0.4
	Climate Control	0.4	–
	Enclosure	0.6	0.4
	<b>Production</b>	<b>1.9<sup>7</sup></b>	<b>1.9<sup>7</sup></b>
Battery/Container Housing	Battery Racks and Metal Enclosure	15.8	–
	<b>Production</b>	<b>6.5<sup>7</sup></b>	–
Steel or Iron Rebar in Foundation	–	Steel/Iron Product	–
<b>Total</b>	–	<b>100</b>	<b>100</b>

6 Flanges are typically made from single pieces of steel bar or pre-formed steel ingot; therefore the only component of a flange would be the steel material.

7 Consistent with Notice 2023-38, the direct cost of producing a Manufactured Product counts toward the Domestic Cost Percentage only if all its Manufactured Product Components are domestically produced.

8 Includes transformers, capacitors, inductors, bus/cables, circuit protection not on PCB assemblies.