

EXHIBIT []

FEOC CERTIFICATE

This certification is being delivered pursuant to (a) that certain Module Supply Agreement dated as of [_____, 202_] by and between [●] (“**Buyer**”) and [●] (“**Seller**”), (together, such agreement, as it may be further amended or restated from time to time, the “**Agreement**”), and (b) Section 7701(a)(52)(D)(iii)(IV) of the Internal Revenue Code (the “**Code**”) in connection with its evaluation of the Manufactured Products (“**MPs**”) and/or Manufactured Product Components (“**MPCs**”) (as such terms are defined in IRS Notice 2023-38) and listed in the table below. Capitalized terms used in this Certificate and not otherwise defined have the meanings ascribed to such terms in the Agreement.

Seller’s Employer Identification No.: [_____]

Any Foreign Identification No.: [_____]

Seller hereby represents and warrants to Buyer, and certifies, that the following statements are true and correct with respect to the following MPCs delivered, or to be delivered, to Buyer pursuant to Purchase Order #[____], dated [_____] (the “**Purchase Order**”):

MPCs	Description	Quantity	Total Direct Costs	Origin	PFE Produced (Y/N)

Note: Total Direct Costs to be determined in accordance with the tables included in Internal Revenue Service Notice 2025-08 (or any successor or supplemental guidance issued under the FEOC Laws) used to establish the percentage of the total direct costs of any listed Manufactured Product.

- 1. Supplier Status.** Seller is the supplier from which Buyer purchased the MPCs listed above.
- 2. No PFE Production.** The MPCs listed above are not produced or manufactured by a Prohibited Foreign Entity, and Seller does not know (and has no reason to know) that any prior supplier or Upstream Supplier in the chain of production of such MPCs is a Prohibited Foreign Entity.
- 3. Direct Costs Attribution.** For purposes of Section 45Y and Section 48E of the Code, the Total Direct Costs listed in the chart above are attributable to all Manufactured Products (including MPCs and other components) delivered to Buyer pursuant to the Purchase Order that were not produced or manufactured by a Prohibited Foreign Entity.
- 4. No Knowledge of PFE Involvement.** Seller does not know (and has no reason to know) that any Manufactured Product, MPC, component, subcomponent, or critical mineral supplied in connection with the Purchase Order (including any photovoltaic cells, wafers, polysilicon, encapsulant, backsheet, frame,

junction box, glass, or other components incorporated into the Modules) was mined, produced, or manufactured by a Prohibited Foreign Entity.

5. PFE Ownership. No Prohibited Foreign Entity has any direct or indirect ownership interest in, or control over, Seller in excess of the thresholds specified in the FEOC Laws.

Seller acknowledges that this Certificate may be relied on by Buyer, any Affiliate of Buyer, any financing party, any tax equity investor, and any FEOC Auditor to determine qualification for any Federal Tax Credits. Seller agrees to cooperate reasonably in the provision of documentation to support any information request from a FEOC Auditor or other party listed above necessary to confirm the accuracy of this Certificate, and to make available to any FEOC Auditor all data and information reasonably necessary to confirm Seller's compliance with the FEOC Laws. Seller shall retain a copy of this Certificate and all reasonable supporting documentation for a period of not less than eight (8) years from the date of this Certificate (or such longer period as may be required by the FEOC Laws).

Under penalties of perjury, Seller certifies that the information in this Certificate is true, correct, and complete, and agrees that (a) this Certificate may be disclosed to the United States Department of the Treasury, the United States Internal Revenue Service, or any other federal Governmental Authority, and (b) any false statement made herein may be punished by fine, imprisonment, or both.

[SELLER]

By: _____

Name: _____

Title: _____

Date: _____