

10/8/2025

SnapNrack Components for Domestic Content Safe Harbor

To Whom It May Concern,

This letter provides information from SnapNrack regarding domestic manufactured product components that may help to qualify your project for the Domestic Content Bonus Credit.

The IRS provided guidance in May 2024 (Notice 2024-41) that clarified how project owners can achieve the Domestic Content Percentage threshold by utilizing a construct called New Elective Safe Harbor. Those seeking this Bonus Credit can use predefined percentages for Manufactured Product Components (e.g. cells, packaging) for each Applicable Project Component (e.g. batteries, modules, inverters) to calculate the Domestic Content Percentage for an Applicable Project, without requiring manufacturer cost data. The benefits of the New Elective Safe Harbor include:

- Manufacturer component cost is no longer utilized to calculate domestic content,
- System size is no longer relevant for PV-only systems,
- Racking plays an important role in domestic content qualifications.

Non-Steel Roof Racking is divided into two Manufactured Product Component (MPC) categories: Rails and Fasteners. If both MPCs on an Applicable Project are domestically produced, a Production Adder can be added to the Domestic Content Percentage for the Racking APC.

In January 2025, the IRS released a new guidance under Notice 2025-08, which changed the percentages of MPCs, renamed Fasteners to Structural Fasteners, and provided a definition of each MPC category.

SnapNrack offers a full suite of domestic content solutions for our Ultra Rail and TopSpeed Universal systems. Annex 1 outlines our domestically produced SKUs to help guide your business needs. All SKUs that qualify will have the -USA designator in the SKU suffix and (USA) designator at the end of the SKU description.

Note: The information in this letter, including Annex 1 below, and any other materials or documents provided by SnapNrack regarding domestic content bonus tax credits are not intended to be, nor should they be interpreted as, legal advice or a guarantee. This includes interpretations or applications of the IRS Notices on Domestic Content, or assurances that a party will qualify for the Domestic Content Bonus Credit. Customers are strongly encouraged to consult qualified professionals to understand how potential tax benefits may apply to their individual circumstances.

For any questions on SnapNrack's products or manufacturing processes, please do not hesitate to reach out.

Sincerely,

Charles Marino

Charles Marino
COO
SnapNrack

Annex 1 - List of SnapRack Domestically Produced SKUs

SKU	Description	SNR System	MPC Type	Notice 2024-41	Notice 2025-08
232-02536-USA	UR-40 RAIL, 172", MILL (USA)	Ultra Rail	Rail	✓	✓
232-02542-USA	GROUND RAIL, 172", MILL (USA)	S200	Rail	✓	✓
232-10097-USA	UR-45 RAIL, 94", MILL (USA)	Ultra Rail	Rail	✓	✓
232-10095-USA	UR-45 RAIL, 172", MILL (USA)	Ultra Rail	Rail	✓	✓
232-10130-USA	UR-45 RAIL, 186", MILL (USA)	Ultra Rail	Rail	✓	✓
232-10096-USA	UR-45 RAIL, 172", BLACK (USA)	Ultra Rail	Rail	✓	✓
242-01220-USA	ULTRA RAIL UMBRELLA L FOOT, BLACK (USA)	Ultra Rail	Fastener	✓	
242-01239-USA	ULTRA RAIL ALL PURPOSE L FOOT (90 DEG), BLACK (USA)	Ultra Rail	Fastener	✓	
242-10039-USA	ALL PURPOSE L FOOT FEAT. S-5! CORRUBRACKET 100T (USA)	Ultra Rail	Fastener	✓	
242-10040-USA	ALL PURPOSE L FOOT FEAT. S-5! CORRUBRACKET (USA)	Ultra Rail	Fastener	✓	
242-10041-USA	ALL PURPOSE L FOOT FEAT. S-5! SOLARFOOT (USA)	Ultra Rail	Fastener	✓	
242-10042-USA	ULTRA RAIL MOUNTING CLAMP FEAT. S-5! PROTEABRACKET (USA)	Ultra Rail	Fastener	✓	
242-10043-USA	ALL PURPOSE L FOOT FEAT. S-5! S-5-N MINI (USA)	Ultra Rail	Fastener	✓	
242-10044-USA	ALL PURPOSE L FOOT FEAT. S-5! VERSABRACKET-47 (USA)	Ultra Rail	Fastener	✓	
242-10056-USA	ULTRAFOOT, RAFTER, BLACK (USA)	Ultra Rail	Fastener	✓	
242-10057-USA	ULTRAFOOT, DECK, BLACK (USA)	Ultra Rail	Fastener	✓	
242-10058-USA	ULTRAFOOT, ANCHOR, BLACK (USA)	Ultra Rail	Fastener	✓	
242-02071-USA	ULTRA RAIL MID CLAMP, BLACK (USA)	Ultra Rail	Fastener	✓	✓
242-02073-USA	ULTRA RAIL END CLAMP, BLACK (USA)	Ultra Rail	Fastener	✓	✓
242-02215-USA	UNIVERSAL END CLAMP (USA)	Ultra Rail	Fastener	✓	✓

SKU	Description	SNR System	MPC Type	Notice 2024-41	Notice 2025-08
242-01213-USA	UR-40 & UR-45 SPLICE, SILVER (USA)	Ultra Rail	Fastener	✓	✓
242-01214-USA	UR-40 & UR-45 SPLICE, BLACK (USA)	Ultra Rail	Fastener	✓	✓
242-02729-USA	ULTRA RAIL TILE HOOK, ADJUSTABLE (USA)	Ultra Rail	Fastener	✓	
242-10060-USA	ULTRA RAIL SIMPLE TILT FRONT LEG 5 DEG (USA)	Ultra Rail	Fastener	✓	
242-10061-USA	ULTRA RAIL SIMPLE TILT BACK LEG LANDSCAPE 5 DEG (USA)	Ultra Rail	Fastener	✓	
242-10062-USA	ULTRA RAIL SIMPLE TILT BACK LEG PORTRAIT 5 DEG (USA)	Ultra Rail	Fastener	✓	
242-10034-USA	OMNILUG (USA)	Ultra Rail	Fastener		✓
232-02492-USA	UNIVERSAL LANDSCAPE SKIRTRAIL BLACK (USA)	TopSpeed	Rail	✓	✓
232-02493-USA	UNIVERSAL DOUBLE PORTRAIT SKIRTRAIL BLACK (USA)	TopSpeed	Rail	✓	✓
242-02155-USA	TOPSPEED UNIVERSAL MOUNT (USA)	TopSpeed	Fastener	✓	✓
242-02156-USA	UNIVERSAL LINK (USA)	TopSpeed	Fastener	✓	✓
232-02494, 5, 6, 7 & 2532-USA	32MM, 35MM, 38MM, 40MM & 30MM SKIRTRAIL SPACERS (USA)	TopSpeed	Fastener	✓	✓
232-01464-USA	SPEEDSEAL TRACK (USA)	TopSpeed	Fastener	✓	
242-10063-USA	ALPHATRACK (USA)	TopSpeed	Fastener	✓	
242-10064-USA	DELTATRACK (USA)	TopSpeed	Fastener	✓	
242-02151-USA	MLPE FRAME ATTACHMENT KIT (USA)	TopSpeed	Fastener		✓

Addendum A

Books and Records. SnapNRack shall maintain, until December 31 of the calendar year that is six (6) years after the calendar year in which the applicable Manufactured Product Component was Manufactured, such records as reasonably determined by SnapNRack as needed to substantiate the data provided in Annex I. Upon the written request by Customer, and at Customer's sole cost and expense, SnapNRack shall provide such information to the IRS or, subject to a separate non-disclosure agreement reasonably satisfactory to SnapNRack, to the tax counsel (including in-house tax counsel or in-house tax professionals) or third-party accountant of Customer or its affiliate or of Customer'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 (each such potential recipient of such information, a "Beneficiary"), in each case as necessary for a Beneficiary to claim the domestic content bonus tax credits under the Inflation Reduction Act of 2022, including any information required for purposes of the certification requirements described in Section 5.01 of the 2023 Notice, Section 4.08 of the 2024 Notice, and Section 8.03(8) of the 2025 Notice, in connection with any investment by a Beneficiary, or as required by a Beneficiary 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 in which a Beneficiary is a party regarding whether one or more Manufactured Product Components listed in Annex I was Manufactured in the United States.