

7/15/2026

SnapNrack Domestic Content and Non-PFE Reliance Letter

To Whom It May Concern,

At SnapNrack, our mission is to create industry-leading sales, customer service, and installer-focused solar racking solutions through innovative design, strategic sourcing, and operational excellence. In alignment with this commitment, this letter provides updated information from SnapNrack regarding its manufactured product components that may assist customers in evaluating eligibility for federal solar energy tax incentives in light of the recent guidance issued by the Internal Revenue Service under IRS Notice 2026-15.

Prior guidance released by the IRS, including IRS Notice 2024-41 and IRS Notice 2025-08, established the framework by which project owners may determine eligibility for the Domestic Content Bonus Credit and Safe Harbor benefits. Under these notices, predefined percentages for Manufactured Product Components (MPCs) are used to determine the Domestic Content Percentage for an applicable project without requiring detailed manufacturer cost data.

The recently issued Notice 2026-15 introduces additional considerations relating to Foreign Entities of Concern (FEOC) and Prohibited Foreign Entities (PFE) while establishing guidance for determining whether equipment and components used in a PV project are associated with prohibited foreign entities.

Specifically, the guidance focuses on three primary considerations when evaluating FEOC compliance:

- Equipment used within the project
- Ownership or investment interests in component producers
- Control or influence over component manufacturing entities

Projects that commence construction on or after January 1, 2026 may be required to demonstrate that a minimum percentage of project equipment, by value, does not originate from or involve entities identified as prohibited foreign entities.

For solar energy systems, these thresholds begin at 40% non-FEOC content in 2026, increasing incrementally in future years.

Notice 2026-15 also allows taxpayers to utilize certain safe harbor pathways previously developed for domestic content compliance to assist in determining FEOC eligibility.

These pathways may include:

- Identification of standard equipment components within the system
- Cost-based documentation from suppliers
- Supplier certifications used in conjunction with safe harbor component tables

SnapNrack continues to manufacture a broad portfolio of products domestically and remains committed to supporting customers evaluating eligibility for federal incentive programs. Annex 1 outlines SnapNrack products manufactured in the United States that may assist project developers and system owners in meeting domestic content and non-FEOC equipment thresholds.

All SKUs that qualify will continue to include the "-USA" designator in the SKU suffix and the "(USA)" designation within the SKU description.

Customers should note that the eligibility of a project for federal tax incentives depends on multiple factors beyond individual component manufacturing location, including system configuration, the sourcing of other equipment, and compliance with applicable IRS requirements.

Customers are strongly encouraged to consult with qualified tax, legal, and financial professionals to determine how applicable federal guidance and tax incentives may apply to their specific project circumstances.

SnapNrack will continue monitoring updates from the Internal Revenue Service and other regulatory agencies and will provide additional guidance as it becomes available.



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Important Notice

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 regarding SnapNrack products or manufacturing processes, please do not hesitate to reach out.

Sincerely,

Charles Marino

Charles Marino
COO
SnapNrack

Annex 1 - List of SnapRack Domestic Content (DC) and Non-PFE Compliant SKUs							
SKU	Description	SNR System	MPC Type	Notice 2024-41	Notice 2025-08	Notice 2026-15	PFE or Non-PFE Produced
232-02492-USA	Universal Landscape SkirtRail, 70", Black (USA)	Ultra Rail & TopSpeed	Rails	✓	✓	✓	Non-PFE
232-02493-USA	Universal Double Portrait SkirtRail, 83", Black (USA)	Ultra Rail & TopSpeed	Rails	✓	✓	✓	Non-PFE
232-02494-USA	Universal SkirtRail Spacer, 32MM (USA)	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
232-02495-USA	Universal SkirtRail Spacer, 35MM (USA)	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
232-02496-USA	Universal SkirtRail Spacer, 38MM (USA)	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
232-02497-USA	Universal SkirtRail Spacer, 40MM (USA)	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
232-02532-USA	Universal SkirtRail Spacer, 30MM (USA)	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
232-02536-USA	UR-40 Rail, 172", Mill (USA)	Ultra Rail	Rails	✓	✓	✓	Non-PFE
232-02542-USA	Ground Rail, 172", Mill (USA)	S200	Rails	✓	✓	✓	Non-PFE
232-10095-USA	UR-45 Rail, 172", Mill (USA)	Ultra Rail	Rails	✓	✓	✓	Non-PFE
232-10096-USA	UR-45 Rail, 172", Black (USA)	Ultra Rail	Rails	✓	✓	✓	Non-PFE
232-10097-USA	UR-45 Rail, 94", Mill (USA)	Ultra Rail	Rails	✓	✓	✓	Non-PFE
232-10130-USA	UR-45 Rail, 186", Mill (USA)	Ultra Rail	Rails	✓	✓	✓	Non-PFE
242-01213-USA	UR-40 & UR-45 Splice, Silver (USA)	Ultra Rail	Structural Fasteners*	✓	✓	✓	Non-PFE
242-01214-USA	UR-40 & UR-45 Splice, Black (USA)	Ultra Rail	Structural Fasteners*	✓	✓	✓	Non-PFE
242-02071-USA	Ultra Rail Mid Clamp, Black (USA)	Ultra Rail & S200	Structural Fasteners*	✓	✓	✓	Non-PFE
242-02073-USA	Ultra Rail End Clamp, Black (USA)	Ultra Rail & S200	Structural Fasteners*	✓	✓	✓	Non-PFE
242-02151-USA	MLPE Frame Attachment Kit (USA)	Ultra Rail, S200 & TopSpeed	Structural Fasteners		✓	✓	Non-PFE
242-02155-USA	TopSpeed Universal Mount (USA)	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
242-02156-USA	Universal Link (USA)	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
242-02215-USA	Universal End Clamp (USA)	Ultra Rail & S200	Structural Fasteners*	✓	✓	✓	Non-PFE
232-10034-USA	OmniLug (USA)	Ultra Rail, S200 & TopSpeed	Structural Fasteners		✓	✓	Non-PFE

Annex II - List of SnapRack non-Domestic Content (non-DC) and Non-PFE Compliant SKUs							
SKU	Description	SNR System	MPC Type	Notice 2024-41	Notice 2025-08	Notice 2026-15	PFE or Non-PFE Produced
232-02492	Universal Landscape SkirtRail, 70", Black	Ultra Rail & TopSpeed	Rails	✓	✓	✓	Non-PFE
232-02493	Universal Double Portrait SkirtRail, 83", Black	Ultra Rail & TopSpeed	Rails	✓	✓	✓	Non-PFE
232-02494	Universal SkirtRail Spacer, 32MM	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
232-02495	Universal SkirtRail Spacer, 35MM	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
232-02496	Universal SkirtRail Spacer, 38MM	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
232-02497	Universal SkirtRail Spacer, 40MM	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
232-02532	Universal SkirtRail Spacer, 30MM	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
232-10096	UR-45 Rail, 172", Black	Ultra Rail	Rails	✓	✓	✓	Non-PFE
242-01213	UR-40 & UR-45 Splice, Silver	Ultra Rail	Structural Fasteners*	✓	✓	✓	Non-PFE
242-01214	UR-40 & UR-45 Splice, Black	Ultra Rail	Structural Fasteners*	✓	✓	✓	Non-PFE
242-02071	Ultra Rail Mid Clamp, Black	Ultra Rail & S200	Structural Fasteners*	✓	✓	✓	Non-PFE
242-02073	Ultra Rail End Clamp, Black	Ultra Rail & S200	Structural Fasteners*	✓	✓	✓	Non-PFE
242-02151	MLPE Frame Attachment Kit	Ultra Rail, S200 & TopSpeed	Structural Fasteners		✓	✓	Non-PFE
242-02155	TopSpeed Universal Mount	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
242-02156	Universal Link	TopSpeed	Structural Fasteners*	✓	✓	✓	Non-PFE
242-02215	Universal End Clamp	Ultra Rail & S200	Structural Fasteners*	✓	✓	✓	Non-PFE

Annex III - List of SnapNrack Domestic Content (DC) SKUs re-classified as “other” defined by the 2025-08 IRS notice

SKU	Description	SNR System	MPC Type	Notice 2024-41	Notice 2025-08	Notice 2026-15	New Classification
242-01220-USA	Ultra Rail Umbrella L Foot, Black (USA)	Ultra Rail	Fasteners	✓			"Other"
242-01239-USA	Ultra Rail All Purpose L Foot (90DEG), Black (USA)	Ultra Rail	Fasteners	✓			"Other"
242-10039-USA	Ultra Rail All Purpose L Foot FEAT S-5! CorruBracket 100T (USA)	Ultra Rail	Fasteners	✓			"Other"
242-10040-USA	Ultra Rail All Purpose L Foot FEAT S-5! CorruBracket (USA)	Ultra Rail	Fasteners	✓			"Other"
242-10041-USA	Ultra Rail All Purpose L Foot FEAT S-5! SolarFoot (USA)	Ultra Rail	Fasteners	✓			"Other"
242-10042-USA	Ultra Rail All Purpose L Foot FEAT S-5! ProteaBracket (USA)	Ultra Rail	Fasteners	✓			"Other"
242-10043-USA	Ultra Rail All Purpose L Foot FEAT S-5! S-5 N-Mini (USA)	Ultra Rail	Fasteners	✓			"Other"
242-10044-USA	Ultra Rail All Purpose L Foot FEAT S-5! VersaBracket-47 (USA)	Ultra Rail	Fasteners	✓			"Other"
242-10056-USA	UltraFoot, Rafter, Black (USA)	Ultra Rail	Fasteners	✓			"Other"
242-10057-USA	UltraFoot, Deck, Black (USA)	Ultra Rail	Fasteners	✓			"Other"
242-10058-USA	UltraFoot, Anchor, Black (USA)	Ultra Rail	Fasteners	✓			"Other"

Note on Regulatory Classification: Product classifications in this table reflect updated terminology to ensure exact alignment with the source data sheet. Certain components marked with an asterisk (*) were previously categorized as general "fasteners" under Notice 2024-41 but have been reclassified as "structural fasteners" in accordance with Notices 2025-08 and 2026-15.



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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, Manufactured Product Components listed in Annex II were Manufactured outside of the United States and are non-PFE compliant. Annex III lists Manufactured Product Components Manufactured in the United States, that were originally classified under the 2024-41 IRS Notice as "Fastener," are now classified as "other" defined by the 2025-08 IRS Notice.