

**Unirac Certification Regarding Material Assistance from Prohibited Foreign Entities**  
**(“PFEs”)**

*(Pursuant to IRC § 7701(a)(51) and (52))*

April 9, 2026

Recipient

Address 1

Address 2

City, State, Zip

Re: Unirac Material Assistance Certification Related to Prohibited Foreign Entities (PFEs)

This Material Assistance Certification (this “Certification”) is furnished by Unirac, Inc. (“Unirac”) to Recipient pursuant to Section 7701(a)(52)(D)(iii)(IV) of the Internal Revenue Code (the “Code”) and IRS Notice 2026-15 for the Manufactured Products (“MPs”) and/or Manufactured Product Components (“MPCs”) (collectively, “Products”) listed in Annex I and supplied by Unirac. This Certification is intended to support a taxpayer’s calculation of the Material Assistance Cost Ratio (“MACR”) under section 7701(a)(52) of the Internal Revenue Code and IRS Notice 2026-15 Unirac provides the following in this Certification:

1. Unirac’s full legal name is Unirac, Inc., its address is 1411 Broadway Blvd. NE, Albuquerque, NM 87102 and its employer’s identification number is 85-0464711.
2. Unirac acknowledges the requirements of Section 7701(a)(52)(D)(iii)(IV)(cc) of the Code, agrees to retain this Certification for a period of not less than 6 years, and agrees to provide this Certification to the United States Department of the Treasury, the United States Internal Revenue Service, or any other federal governmental agency, authority, department, or instrumentality upon request.
3. Unirac is not a PFE as defined in Section 7701(a)(51) of the Code.
4. To Unirac’s knowledge, each of the Products identified in Annex I<sup>1</sup> is property not produced or manufactured by a PFE. Unirac does not know (or have reason to know) that any prior supplier in the chain of production for the MPs or MPCs listed in Annex I is a PFE. For the

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<sup>1</sup> Unirac has provided an identification of the MPC type based on its understanding of IRS guidance and feedback from potential taxpayers. **Unirac is not providing tax advice as to the proper categorization of MPC types, and taxpayers must consult their tax advisors. The scope of this certification is limited to manufacturer status as non-PFE.**

purposes of this Certification, the “chain of production” includes only producers or manufacturers of MPs and MPCs, and such chain of production ends at the MPC Level.<sup>2</sup>

Unirac makes this Certification with respect to the Products listed in Annex I as of the date it is signed and represents that the statements herein are accurate as of the signing date and are accurate as of the date the Products listed in Annex I are produced or manufactured. This Certification supersedes any prior certification statement issued by Unirac as of the date it is signed.

Under penalties of perjury, the undersigned declares that (i) they have authority to legally bind Unirac and (ii) they have examined this Certification and, to the best of their knowledge and belief, the statements herein are true and complete. This Certification is made without the benefit of additional rulemaking from the Department of the Treasury, and Unirac reserves the right to modify this Certification within a reasonable time after any such rulemaking is finalized. This Certification addresses only whether the Products were produced or manufactured by a Prohibited Foreign Entity and whether Unirac has knowledge that a prior supplier in the chain of production of the relevant Manufactured Products or Manufactured Product Components is a PFE. Unirac makes no representation or certification regarding products incorporated into the MPs or MPCs, or any component or subcomponent not explicitly listed in IRS Notices 2025-08 or 2026-15 or in Annex I. Unirac has applied the definitions of “manufactured product” and “manufactured product component” set forth in Section 45Y(g)(11)(B) and related guidance, including Notices 2024-41, 2025-08, and 2026-15. This Certification does not constitute a representation or warranty that any taxpayer, project, or facility qualifies for any tax credit, bonus credit, or other tax benefit, including any Clean Electricity Investment Credit or Clean Electricity Production Credit.

**UNIRAC, INC.**

By: SAMPLE NON-BINDING

Name:

Title:

Date:

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<sup>2</sup> See Notice 2026-15 at 79, Example 4 (“The supplier of the inverters and the supplier of the PV trackers each certify that such MPs were not produced or manufactured by a PFE and *that the supplier does not know (or have reason to know) that a prior supplier of any MPC in the chain of production of such MPs is a PFE.*”) (emphasis added).

**Annex I**

**Unirac Non-PFE Part List, Includes Domestic Content (-US) and Non-Domestic Part Numbers**

Under Notice 2026-15, the parts below do not include structural steel or iron components. See IRS Notice 2026-15 at §§3.01(7)(b); 4.01(2)(d) (“any steel or iron components incorporated into the taxpayer’s qualified facility or EST are disregarded for purposes of calculating a Clean Electricity MACR.”). MPC classifications are provided for informational purposes based on Unirac’s understanding of applicable guidance and are not binding determinations for tax purposes.

| <b>Part Number</b> | <b>Description</b>            | <b>MPC Identification</b>                    |
|--------------------|-------------------------------|--|
| 084RLD1-US         | NXT UMount RAIL - 84" DARK    | Non-Steel Roof Racking; Rails                |
| 084RLM1-US         | NXT UMount RAIL - 84" MILL    | Non-Steel Roof Racking; Rails                |
| 096RLD1-US         | NXT UMount RAIL - 96" DARK    | Non-Steel Roof Racking; Rails                |
| 096RLM1-US         | NXT UMount RAIL - 96" MILL    | Non-Steel Roof Racking; Rails                |
| 168RLD1-US         | NXT UMount RAIL - 168" DARK   | Non-Steel Roof Racking; Rails                |
| 168RLM1-US         | NXT UMount RAIL - 168" MILL   | Non-Steel Roof Racking; Rails                |
| 171RLD1            | NXT UMount RAIL - 171.5" DARK | Non-Steel Roof Racking; Rails                |
| 171RLD1-US         | NXT UMount RAIL - 171.5" DARK | Non-Steel Roof Racking; Rails                |
| 171RLM1            | NXT UMount RAIL - 171.5" MILL | Non-Steel Roof Racking; Rails                |
| 171RLM1-US         | NXT UMount RAIL - 171.5" MILL | Non-Steel Roof Racking; Rails                |
| 185NUHDM-US        | NXT UMount HD RAIL 185" MILL  | Non-Steel Roof Racking; Rails                |
| 185RLD1-US         | NXT UMount RAIL - 185" DARK   | Non-Steel Roof Racking; Rails                |
| 185RLM1-US         | NXT UMount RAIL - 185" MILL   | Non-Steel Roof Racking; Rails                |
| 246NUHDM-US        | NXT UMount HD RAIL 246" MILL  | Non-Steel Roof Racking; Rails                |
| CCLAMPD1           | NXT UMount COMBO CLAMP - DARK | Non-Steel Roof Racking; Structural Fasteners |
| CCLAMPD1-US        | NXT UMount COMBO CLAMP - DARK | Non-Steel Roof Racking; Structural Fasteners |
| CCLAMPM1           | NXT UMount COMBO CLAMP - MILL | Non-Steel Roof Racking; Structural Fasteners |
| NUCCLAMPD2-US      | NXT UMount US COMBO CLAMP DRK | Non-Steel Roof Racking; Structural Fasteners |
| RLSPLCM2-US        | NXT UMount RAIL SPLICE        | Non-Steel Roof Racking; Structural Fasteners |
| NUHDSPLC-US        | NXT UMount HD RAIL SPLICE     | Non-Steel Roof Racking; Structural Fasteners |
| NUHECLMP1          | NXT HIDDEN END CLAMP W/ CAP   | Non-Steel Roof Racking; Structural Fasteners |
| NULGMLP1           | NXT MLPE & GND LUG CLAMP      | Non-Steel Roof Racking; Structural Fasteners |
| NULGMLP1-US        | NXT US RAIL MLPE & GND LUG    | Non-Steel Roof Racking; Structural Fasteners |
| RLSPLCM2           | NXT UMount RAIL SPLICE        | Non-Steel Roof Racking; Structural Fasteners |
| 310168C-US         | SM RAIL 168" CLR              | Non-Steel Roof Racking; Rails                |
| 310168D-US         | SM RAIL 168" DRK              | Non-Steel Roof Racking; Rails                |
| 310185D-US         | SM RAIL 185" DRK              | Non-Steel Roof Racking; Rails                |
| 310246C-US         | SM RAIL 246" CLR              | Non-Steel Roof Racking; Rails                |
| 310246D-US         | SM RAIL 246" DRK              | Non-Steel Roof Racking; Rails                |
| 315084D-US         | SM LIGHT RAIL 84" DRK         | Non-Steel Roof Racking; Rails                |
| 315084M-US         | SM LIGHT RAIL 84" MILL        | Non-Steel Roof Racking; Rails                |
| 315096D-US         | SM LIGHT RAIL 96" DRK         | Non-Steel Roof Racking; Rails                |
| 315096M-US         | SM LIGHT RAIL 96" MILL        | Non-Steel Roof Racking; Rails                |
| 315168D-US         | SM LIGHT RAIL 168" DRK        | Non-Steel Roof Racking; Rails                |
| 315168M-US         | SM LIGHT RAIL 168" MILL       | Non-Steel Roof Racking; Rails                |
| 315185D-US         | SM LIGHT RAIL 185" DRK        | Non-Steel Roof Racking; Rails                |

|            |                                |  |
|------------|--------------------------------|--|
| 315185M-US | SM LIGHT RAIL 185" MILL        | Non-Steel Roof Racking; Rails                |
| 315208D-US | SM LIGHT RAIL 208" DRK         | Non-Steel Roof Racking; Rails                |
| 315208M-US | SM LIGHT RAIL 208" MILL        | Non-Steel Roof Racking; Rails                |
| 315246D-US | SM LIGHT RAIL 246" DRK         | Non-Steel Roof Racking; Rails                |
| 315246M-US | SM LIGHT RAIL 246" MILL        | Non-Steel Roof Racking; Rails                |
| 320168M-US | SM RAIL 168" MILL              | Non-Steel Roof Racking; Rails                |
| 320185M-US | SM RAIL 185" MILL              | Non-Steel Roof Racking; Rails                |
| 320246M-US | SM RAIL 246" MILL              | Non-Steel Roof Racking; Rails                |
| 302027C-US | SM BND MIDCLAMP BC SS          | Non-Steel Roof Racking; Structural Fasteners |
| 302027D-US | SM BND MIDCLAMP BC DRK SS      | Non-Steel Roof Racking; Structural Fasteners |
| 302028C-US | SM BND MIDCLAMP EF SS          | Non-Steel Roof Racking; Structural Fasteners |
| 302028D-US | SM BND MIDCLAMP EF DRK SS      | Non-Steel Roof Racking; Structural Fasteners |
| 302029C-US | SM BND MIDCLAMP DK SS          | Non-Steel Roof Racking; Structural Fasteners |
| 302029D-US | SM BND MIDCLAMP DK DRK SS      | Non-Steel Roof Racking; Structural Fasteners |
| 303019D-US | BND SPLICE BAR PRO SERIES DRK  | Non-Steel Roof Racking; Structural Fasteners |
| 303019M-US | BND SPLICE BAR PRO SERIES MILL | Non-Steel Roof Racking; Structural Fasteners |
| 302021C    | SM ENDCLAMP B MIL AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302021D    | SM ENDCLAMP B DRK AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302022C    | SM ENDCLAMP C MIL AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302022D    | SM ENDCLAMP C DRK AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302023C    | SM ENDCLAMP D MIL AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302023D    | SM ENDCLAMP D DRK AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302024C    | SM ENDCLAMP E MIL AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302024D    | SM ENDCLAMP E DRK AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302025C    | SM ENDCLAMP F MIL AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302025D    | SM ENDCLAMP F DRK AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302026C    | SM ENDCLAMP K MIL AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302026D    | SM ENDCLAMP K DRK AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302026D-US | SM ENDCLAMP K DRK AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302027C    | SM BND MIDCLAMP BC SS          | Non-Steel Roof Racking; Structural Fasteners |
| 302027D    | SM BND MIDCLAMP BC DRK SS      | Non-Steel Roof Racking; Structural Fasteners |
| 302028C    | SM BND MIDCLAMP EF SS          | Non-Steel Roof Racking; Structural Fasteners |
| 302028D    | SM BND MIDCLAMP EF DRK SS      | Non-Steel Roof Racking; Structural Fasteners |
| 302029C    | SM BND MIDCLAMP DK SS          | Non-Steel Roof Racking; Structural Fasteners |
| 302029D    | SM BND MIDCLAMP DK DRK SS      | Non-Steel Roof Racking; Structural Fasteners |
| 302030D    | SM MIDCLAMP PRO DRK            | Non-Steel Roof Racking; Structural Fasteners |
| 302030M    | SM MIDCLAMP PRO MILL           | Non-Steel Roof Racking; Structural Fasteners |
| 302035M    | SM ENDCLAMP PRO W/CAP          | Non-Steel Roof Racking; Structural Fasteners |
| 302045M    | UNIVERSAL AF MID CLAMP MILL    | Non-Steel Roof Racking; Structural Fasteners |
| 302050M    | UNIVERSAL AF END CLAMP MILL    | Non-Steel Roof Racking; Structural Fasteners |
| 303019D    | BND SPLICE BAR PRO SERIES DRK  | Non-Steel Roof Racking; Structural Fasteners |
| 303019M    | BND SPLICE BAR PRO SERIES MILL | Non-Steel Roof Racking; Structural Fasteners |
| 302021C-US | SM ENDCLAMP B CLR AL           | Non-Steel Roof Racking; Structural Fasteners |
| 302021D-US | SM ENDCLAMP B DRK AL           | Non-Steel Roof Racking; Structural Fasteners |

|            |                        |  |
|------------|------------------------|--|
| 302022C-US | SM ENDCLAMP C CLR AL   | Non-Steel Roof Racking; Structural Fasteners               |
| 302022D-US | SM ENDCLAMP C DRK AL   | Non-Steel Roof Racking; Structural Fasteners               |
| 302023C-US | SM ENDCLAMP D CLR AL   | Non-Steel Roof Racking; Structural Fasteners               |
| 302023D-US | SM ENDCLAMP D DRK AL   | Non-Steel Roof Racking; Structural Fasteners               |
| 302024C-US | SM ENDCLAMP E CLR AL   | Non-Steel Roof Racking; Structural Fasteners               |
| 302024D-US | SM ENDCLAMP E DRK AL   | Non-Steel Roof Racking; Structural Fasteners               |
| 302025C-US | SM ENDCLAMP F CLR AL   | Non-Steel Roof Racking; Structural Fasteners               |
| 302025D-US | SM ENDCLAMP F DRK AL   | Non-Steel Roof Racking; Structural Fasteners               |
| 302026C-US | SM ENDCLAMP K CLR AL   | Non-Steel Roof Racking; Structural Fasteners               |
| 370011     | RM10 EVO NORTH BAY     | Non-Steel Roof Racking; Rails <sup>1</sup>                 |
| 370010     | RM10 EVO FIELD BAY     | Non-Steel Roof Racking; Rails <sup>1</sup>                 |
| 370010-US  | RM10 EVO FIELD BAY     | Non-Steel Roof Racking; Rails <sup>1</sup>                 |
| 370023-US  | EVO MOD CLAMP BULK     | Non-Steel Roof Racking; Structural Fasteners               |
| 380305-US  | GFXD AL BALLAST RAIL   | Non-Steel Roof Racking <sup>2</sup> ; Rails                |
| 380601-US  | GFX10D NORTH STANCHION | Non-Steel Roof Racking <sup>2</sup> ; Structural Fasteners |
| 380701-US  | GFXD SOUTH CLAMP       | Non-Steel Roof Racking <sup>2</sup> ; Structural Fasteners |
| 381601-US  | GFX5D NORTH STANCHION  | Non-Steel Roof Racking <sup>2</sup> ; Structural Fasteners |
| 411168M-US | GFT RAIL 168" MILL     | Non-Steel Roof Racking <sup>3</sup> ; Rails                |
| 411246M-US | GFT RAIL 246" MILL     | Non-Steel Roof Racking <sup>3</sup> ; Rails                |
| 008114M    | MLPE MOUNT ASSY        | Non-Steel Roof Racking; Structural Fasteners               |
| 008115M    | MLPE TIGER CLIP        | Non-Steel Roof Racking; Structural Fasteners               |
| MLPEMNT-US | UNIVERSAL MLPE MOUNT   | Non-Steel Roof Racking; Structural Fasteners               |

<sup>1</sup>Classification of this MPC as a “Rail” is solely the responsibility of taxpayer/asset owner and its decision to classify this component as a “Rail.” Unirac is not providing tax advice as to whether this MPC is a “Rail.” **TAXPAYER/ASSET OWNER MUST SEEK ITS OWN LEGAL ADVICE.** For more information, please see "Information Notice Regarding Unirac RM10 Evo Non-Steel Roof Racking In Light of IRS Notice 2024-41 and First Updated Elective Safe Harbor under IRS Notice 2025-08, Concerning the Domestic Content Bonus" available from Unirac under NDA.

<sup>2</sup>This MPC is a non-steel component of the GRIDFLEX® racking system. **Classification of the GRIDFLEX® racking system as “non-steel roof racking” is solely the responsibility of taxpayer/asset owner and its decision to classify this component as a “non-steel roof racking.”** Unirac is not providing tax advice as to whether this MP is “non-steel roof racking.” **TAXPAYER/ASSET OWNER MUST SEEK ITS OWN LEGAL ADVICE.** Please see "Information Notice Regarding Unirac GRIDFLEX® Roof Racking In Light of IRS Notice 2024-41 and IRS Notice 2025-08, Concerning the Domestic Content Bonus" available from Unirac under NDA for more information.

<sup>3</sup>Only when installed in rooftop applications.