Following up with information on the IRA tax credits below, including direct links to IRS guidance documents, and I have attached some helpful summaries/briefs as well.

* **Investment Tax Credit for Energy Property** (pre-2025)
  + For investment in renewable energy projects including fuel cell, solar, geothermal, small wind, energy storage, biogas, microgrid controllers, and combined heat and power properties
  + Credit Amount: 6% of qualified investment (basis); 30% if Prevailing Wage Act (PWA)

                             requirements met

* + [IRA Statutory Location](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.democrats.senate.gov_imo_media_doc_inflation-5Freduction-5Fact-5Fof-5F2022.pdf&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=MclDXqpIWnXMaIb84Oaywp9nFLZ8K2IHmoDQInnDLJs&e=): 13102
  + Tax Code Location: 26 U.S. Code § 48
  + [Expenses eligible for ITC](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.energy.gov_eere_solar_federal-2Dsolar-2Dtax-2Dcredits-2Dbusinesses-23-5Fedn9&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=MtksnA1HCBhWsh2ZNgb_EF6TC1d8W1u-qNDDBrskvkk&e=)
* **Clean Electricity Investment Tax Credit** (2025 onwards)
  + Technology-neutral tax credit for investment in facilities that generate clean electricity and qualified energy storage technologies.
  + Replaces § 48 for facilities that begin construction and are placed in service after 2024
  + Credit Amount: 6% of qualified investment (basis); 30% if PWA requirements met
  + [IRA Statutory Location](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.democrats.senate.gov_imo_media_doc_inflation-5Freduction-5Fact-5Fof-5F2022.pdf&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=MclDXqpIWnXMaIb84Oaywp9nFLZ8K2IHmoDQInnDLJs&e=): 13702
  + Tax Code Location: 26 U.S. Code § 48E
* **Advanced Energy Project Credit**
  + Manufacturers and other entities that invest in qualifying advanced energy projects may apply for a tax credit through the Department of Energy.
  + A qualifying project:
    - Re-equips, expands or establishes an industrial or a manufacturing facility to produce or recycle specified advanced energy property (defined in [Notice 2023-18](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.irs.gov_irb_2023-2D10-5FIRB-23NOT-2D2023-2D18&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=1Mc8d5vZVmrPioeu_amnA9HiFqdYE1VXIbPpBnCr8dg&e=))
    - Installs technology in an industrial or manufacturing facility to reduce greenhouse gas emissions by at least 20%
    - Re-equips, expands or establishes an industrial facility to process, refine or recycle critical materials
  + A total of **$10 billion** has been allocated for the credits under the Inflation Reduction Act, with **$4 billion** set aside for projects in certain energy communities over the duration of the program.
  + Credit Amount: 6% for projects that don't meet prevailing wage and apprenticeship requirements; 30% if PWA requirements met
  + [Initial Guidance](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.irs.gov_irb_2023-2D10-5FIRB-23NOT-2D2023-2D18&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=1Mc8d5vZVmrPioeu_amnA9HiFqdYE1VXIbPpBnCr8dg&e=)
  + [Additional Guidance](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.irs.gov_irb_2023-2D25-5FIRB-23NOT-2D2023-2D44&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=MXAFMtPHfxFsuIUnVFGtmzWiR9u3yv0tBQm5NW8BSEs&e=)
  + [48C designated energy communities map](https://urldefense.proofpoint.com/v2/url?u=https-3A__arcgis.netl.doe.gov_portal_apps_experiencebuilder_experience_-3Fid-3Da44704679a4f44a5aac122324eb00914-26page-3Dhome&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=ttMwjjTfvlGOqC4dVHDSN4xZh5nwAiJcLSlOKdKgcpk&e=)
  + Concept papers (5-pages in length) are required to be eligible to apply for the tax credit.
    - Deadline to apply for Round 1 – **July 31, 2023**
    - [Applicant Portal](https://urldefense.proofpoint.com/v2/url?u=https-3A__48c-2Dexchange.energy.gov_&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=jpgadEPHIS5HTqUBZScTsM_i1OmGvNEv-S6zVQ6S90E&e=)
* [Complete List of IRA Credits and Deductions – IRS](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.irs.gov_credits-2Dand-2Ddeductions-2Dunder-2Dthe-2Dinflation-2Dreduction-2Dact-2Dof-2D2022-23energy&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=xhPfaE7VKEPjMCn49ux19uZ3Q84NGfDZWIV-OnD5-WI&e=)
* **Bonus Credits**
  + **Energy Community Bonus Credit**
    - [Initial Guidance](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.irs.gov_pub_irs-2Ddrop_n-2D23-2D29.pdf&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=xMNtf0yTKTYq8IN_njshAdYRx1QBwR578hDkGfDY754&e=)
    - [Additional Guidance](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.irs.gov_pub_irs-2Ddrop_n-2D23-2D45.pdf&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=hC6rOjA8tcF3IiHPO_xOoL-YEOZc3GYibj6lriqGZDo&e=)
    - [U.S. DOE Energy Communities Tax Credit Bonus Map](https://urldefense.proofpoint.com/v2/url?u=https-3A__arcgis.netl.doe.gov_portal_apps_experiencebuilder_experience_-3Fid-3Da2ce47d4721a477a8701bd0e08495e1d&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=xdwtpCYr2NJd9jwPoW8m0QUXq7rXEqEQLo23PbsXbXY&e=)
  + **Low-Income Communities Bonus Credit**
    - [Initial Guidance](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.irs.gov_irb_2023-2D10-5FIRB-23NOT-2D2023-2D17&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=S63X1sx95iEsuRpmXYO9C14RzCX1nkzYQkZTvTAIcW8&e=)
    - [Additional Guidance](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.federalregister.gov_documents_2023_06_01_2023-2D11718_additional-2Dguidance-2Don-2Dlow-2Dincome-2Dcommunities-2Dbonus-2Dcredit-2Dprogram&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=YB4-kBn-kfgcIO-IhMkVW0c-PUJrA-tSluDKZEjRGS0&e=)
    - [Final Regulations](https://urldefense.proofpoint.com/v2/url?u=https-3A__public-2Dinspection.federalregister.gov_2023-2D17078.pdf&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=qTgyj9YaCQ7qdzErvwDAc7r5y37WABLyJwWE4rHZPgY&e=)
    - [Rulings and Determination Letters](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.irs.gov_pub_irs-2Ddrop_rp-2D23-2D27.pdf&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=crQtE9DU4dEMW0uxarPQkTr86NvkMfMxaaJZfDA4HR4&e=)
    - [Low-Income Communities Mapping Tool](https://urldefense.proofpoint.com/v2/url?u=https-3A__experience.arcgis.com_experience_12227d891a4d471497ac13f60fffd822_page_Page_&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=mLybwdAnpe8Jef8-iQXyYi50suEOGKn4XBb8q2OHbH0&e=)
  + **Prevailing Wage & Apprenticeship**
    - [Initial Guidance](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.federalregister.gov_documents_2022_11_30_2022-2D26108_prevailing-2Dwage-2Dand-2Dapprenticeship-2Dinitial-2Dguidance-2Dunder-2Dsection-2D45b6bii-2Dand-2Dother-2Dsubstantially&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=OIwV-g626foRSwyoDN4Y9FJEHZcK6PcPMBnuvKBu5HA&e=)
  + **Domestic Content**
    - [Initial Guidance](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.irs.gov_pub_irs-2Ddrop_n-2D23-2D38.pdf&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=vutn3rKyThNgZZCzEFCHdUtADLaAcU6-QztSdVJ3LiA&e=)
* [Elective Pay and Transferability](https://urldefense.proofpoint.com/v2/url?u=https-3A__www.irs.gov_credits-2Ddeductions_elective-2Dpay-2Dand-2Dtransferability&d=DwMFAw&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=T6zwJ93o1uzAYEURQWuzfg&m=TaAO5OtRp8a6jZSKKSS1grmj9MqRhjv9qElDBNwWckKaRIYmMEMRvdu1Ro6nOAcl&s=ioa54kYShAarnXTBrH9C6zp8X0bhvYffsr4Pfp2HGT8&e=)

Please do not hesitate to reach out with any questions.

All the best,

Louie

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