



IRA-Related Tax Guidance and Additional Resources

Last updated January 16, 2025

U.S. Code Section	Tax Incentive or Policy	Most Recent Information
Energy Generation and Carbon Capture		
§ 45	Production Tax Credit for Electricity from Renewables (beginning construction before 2025)	<ul style="list-style-type: none"> Request for Comments (Notice 2022-49) Announcement 2022-23 
§ 45Y	Clean Electricity Production Credit	<ul style="list-style-type: none"> Request for Comments (Notice 2022-49) Notice of Proposed Rulemaking Final Rule Revenue Procedure 2025-14 
§ 45Q	Credit for Carbon Oxide Sequestration	<ul style="list-style-type: none"> Request for Comments (Notice 2022-57 ) Notice 2024-60 
§ 45U	Zero-Emission Nuclear Power Production Credit	<ul style="list-style-type: none"> Request for Comments (Notice 2022-49)
§ 48	Investment Tax Credit for Energy Property (beginning construction before 2025)	<ul style="list-style-type: none"> Request for Comments (Notice 2022-49) Notice of Proposed Rulemaking Correction  Final Rule
§ 48E	Clean Electricity Investment Credit	<ul style="list-style-type: none"> Request for Comments (Notice 2022-49) Notice of Proposed Rulemaking Final Rule

		<ul style="list-style-type: none"> Revenue Procedure 2025-14 
§ 48(e)	Low-Income Communities Bonus Credit Program	<ul style="list-style-type: none"> Initial Guidance (Notice 2023-17) Notice of Proposed Rulemaking Revenue Procedure 2023-27  Revenue Procedure 2024-19  Final Rule FAQs (FS 2023-21)
§ 48E(h)	Clean Electricity Low-Income Communities Bonus Credit Program	<ul style="list-style-type: none"> Notice of Proposed Rulemaking  Revenue Procedure 2025-11  Final Rule  Revenue Procedure 2025-11 

Vehicles

§ 25E	Credit for Previously-Owned Clean Vehicles	<ul style="list-style-type: none"> Request for Comments (Notice 2022-46 ) Revenue Procedure 2022-42  Revenue Procedure 2023-33  Notice of Proposed Rulemaking: Transfer of Clean Vehicle Credits Final Rule Revenue Procedure 2024-26  FAQs (FS 2023-29 )
§ 30C	Alternative Fuel Vehicle Refueling Property Credit	<ul style="list-style-type: none"> Request for Comments (Notice 2022-56) Notice 2024-20  FAQs Notice of Proposed Rulemaking Notice 2024-64 , Modifying Notice 2024-20
§ 30D	New Clean Vehicle Credit	<ul style="list-style-type: none"> Revenue Procedure 2022-42  Request for Comments (Notice 2022-46 ) Notice 2023-1  Notice 2023-16  Fact Sheet 2023-29  Revenue Procedure 2023-33  Revenue Procedure 2023-38 

		<ul style="list-style-type: none"> • Notice of Proposed Rulemaking • Notice of Proposed Rulemaking: Transfer of Clean Vehicle Credits • Notice of Proposed Rulemaking: Excluded Entities • FAQs • Final Rule • Revenue Procedure 2024-26  • Correction to RevProc 2024-26 
§ 45W	Commercial Clean Vehicle Credit	<ul style="list-style-type: none"> • Request for Comments (Notice 2022-56) • Revenue Procedure 2022-42  • Notice 2023-9 • FAQs (FS 2023-29 ) • Notice 2024-5  • Notice of Proposed Rulemaking • Notice 2025-9 
Manufacturing		
§ 45V	Clean Hydrogen Production Credit	<ul style="list-style-type: none"> • Request for Comments (Notice 2022-58) • Notice of Proposed Rulemaking • Supplemental Notice of Proposed Rulemaking  • Final Rule
§ 45X	Advanced Manufacturing Production Credit	<ul style="list-style-type: none"> • Request for Comments (Notice 2022-47 ) • Notice of Proposed Rulemaking • Final Rule
§ 48C	Advanced Energy Project Credit	<ul style="list-style-type: none"> • Request for Comments (Notice 2022-47 ) • Initial Guidance (Notice 2023-18) • Additional Guidance (Notice 2023-44) • Round 2 Guidance (Notice 2024-36 )
Fuels		
§ 6426	Extension of Alternative Fuel Mixture, Biodiesel, and Renewable Diesel Credits	<ul style="list-style-type: none"> • Extension (Notice 2022-39 )

§ 40B	Sustainable Aviation Fuel Credit	<ul style="list-style-type: none"> Initial Guidance (Notice 2023-06  Additional Guidance (Notice 2024-6  Additional Guidance (Notice 2024-37  Notice 2024-74 
§ 45Z	Clean Fuel Production Credit	<ul style="list-style-type: none"> Request for Comments (Notice 2022-58) Notice 2024-49  Notice 2025-10  Notice 2025-11 
Efficiency		
§ 25C	Energy Efficient Home Improvement Credit	<ul style="list-style-type: none"> Request for Comments (Notice 2022-48  FAQs (FS-2022-40  Notice 2023-59  Notice 2024-13  Announcement 2024-19  Notice of Proposed Rulemaking Revenue Procedure 2024-31 
§ 25D	Residential Clean Energy Credit	<ul style="list-style-type: none"> Request for Comments (Notice 2022-48  FAQs (FS-2022-40 
§ 45L	New Energy Efficient Home Credit	<ul style="list-style-type: none"> Request for Comments (Notice 2022-48  Notice 2023-65 
§ 179D	Energy Efficient Commercial Buildings Deduction	<ul style="list-style-type: none"> Request for Comments (Notice 2022-48  Announcement 2023-1 Announcement 2024-24 
Credit Monetization & Bonus Credit Provisions		
§ 6417	Elective Pay (also known as “Direct Pay”)	<ul style="list-style-type: none"> Request for Comments (Notice 2022-50  Notice of Proposed Rulemaking (2023) Temporary Regulations Final Rule  Notice of Proposed Rulemaking  (Notice 2024-04606) FAQs

		<ul style="list-style-type: none"> • Final Rule  (§ 761) • Notice 2024-27  • Notice of Proposed Rulemaking (§ 761(a)) • Revenue Procedure 2024-39  • Notice 2024-84  (Extension of Transition Process)
§ 6418	Transfer of Certain Credits	<ul style="list-style-type: none"> • Request for Comments (Notice 2022-50 ) • Notice of Proposed Rulemaking • Temporary Regulations • Final Rule  • FAQs
	Energy Communities	<ul style="list-style-type: none"> • Request for Comments (Notice 2022-51 ) • Notice of Intent (Notice 2023-29 ) • Notice 2023-45  • Notice 2023-47  • Notice 2024-30  • Notice 2024-48  • FAQs • For more information and related data, see Energy Communities Data.
	Prevailing Wage & Apprenticeship	<ul style="list-style-type: none"> • Request for Comments (Notice 2022-51 ) • Initial Guidance (Notice 2022-61) • Notice of Proposed Rulemaking • Final Rule (FS-p5983 ) • FAQs
	Domestic Content	<ul style="list-style-type: none"> • Request for Comments (Notice 2022-51 ) • Notice of Intent (Notice 2023-38 ) • Notice 2024-9  • Notice 2024-41  • Notice 2025-08 
Healthcare		
§ 5000D	Excise Tax on Sales of Designated Drugs	<ul style="list-style-type: none"> • Notice of Intent (Notice 2023-52 ) • Final Regulations

Tax Reforms

§ 55 - 59	Corporate Alternative Minimum Tax (CAMT)	<ul style="list-style-type: none">• Initial Guidance (Notice 2023-7)• Additional Interim Guidance (Notice 2023-20)• Notice of Relief (Notice 2023-42 )• Additional Interim Guidance (Notice 2023-64)• Additional Interim Guidance (Notice 2024-10 )• Notice of Proposed Rulemaking• Notice 2024-66 
§ 4501	Excise Tax on Repurchases of Corporate Stock	<ul style="list-style-type: none">• Initial Guidance (Notice 2023-2 )• Announcement 2023-18 • Notice of Proposed Rulemaking• Notice of Proposed Rulemaking (Procedure and Administration)• Final Regulations

Additional Resources

Additional Treasury Educational Resources		<ul style="list-style-type: none">• Presentation: Treasury and SBA Energy Efficiency “How-To” Session for Small Businesses  (March 2024)• Presentation: § 30D Clean Vehicle Credits  (May 2024)• Presentation: PWA How-To Session  (Summer 2024)• Presentation: Elective Pay and the Transition Toward a Clean Energy Economy  (Fall/Winter 2024)• Presentation: How State and Local Governments Can Use Direct Pay to Transition Toward a Clean Energy Economy  (Nov. 2024)• Explainer: § 48 ITC for Tax Exempt Entities  (Dec. 2024)• Presentation: § 45X & §48C IRA Incentives for Clean Energy Manufacturers  (Dec. 2024)
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		<ul style="list-style-type: none"> • Report: A Framework for Providing Technical Assistance and Capacity Building to State and Local Governments for the Use of Elective Pay  (Dec. 2024) • Presentation: Direct Pay and IRS Energy Credits Online  (Dec. 2024) • Treasury Clean Energy Storytelling Program Submissions  (Dec. 2024)
	<p>IRS Clean Energy Tax Incentive Resources</p>	<ul style="list-style-type: none"> • Credits and deductions under the Inflation Reduction Act of 2022 • Clean Electricity Investment Credit • Clean Electricity Production Credit • Elective pay and transferability • Clean vehicle tax credits • Explainer: Individuals, Electric Vehicle Chargers, and the Alternative Fuel Vehicle Refueling Property Credit (\$ 30C)  • Explainer: Businesses and the Alternative Fuel Vehicle Refueling Property Credit (\$ 30C)  • Explainer: Tax-Exempt Entities and the Alternative Fuel Vehicle Refueling Property Credit (\$ 30C)  • Home energy tax credits • Credit for builders of energy-efficient homes • Energy efficient commercial buildings deduction • Advanced Energy Project Credit
	<p>IRS Clean Energy Tax Credit Statistics</p>	<ul style="list-style-type: none"> • SOI tax stats - Clean energy tax credit statistics
	<p>DOE Resources for Clean Energy Tax Incentives</p>	<ul style="list-style-type: none"> • Energy Efficiency Home Improvement Product Lookup Tool • FuelEconomy.gov: Clean Vehicle Eligibility Resources • Argonne National Laboratory: Refueling Infrastructure Resources • Alternative Fuels Data Center Tools

		<ul style="list-style-type: none"> • National Energy Technology Laboratory: 45Q Lifecycle Analysis Guidance Toolkit (July 2024) • DOE and National Renewable Energy Laboratory: Mapping Tool for Low-Income Communities Bonus Credit Program (Sept. 2024) • Tax Credit-Specific Versions of the GREET Model • DOE Tool for Energy Efficient Commercial Buildings Property Deduction – Traditional Pathway • DOE Tool for Energy Efficient Building Retrofit Property Deduction – Alternative Pathway
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POLICY ISSUES

COVID19 Economic Relief

Inflation Reduction Act

Informational Resources

Impact and Stories

IRA-Related Tax Guidance

IRS Direct File Service

IRA Program Office

Energy Communities Data

Tax Policy

Climate Change

Economic Policy

Terrorism and Illicit Finance

Financing the Government

Financial Markets, Financial Institutions, and Fiscal Service

Consumer Policy

International

Small Business Programs

Tribal Affairs



BUREAUS

Alcohol and Tobacco
Tax and Trade (TTB)

Bureau of Engraving
and Printing (BEP)

Bureau of the Fiscal
Service (BFS)

Financial Crimes
Enforcement
Network (FinCEN)

Internal Revenue
Service (IRS)

Office of the
Comptroller of the
Currency (OCC)

U.S. Mint

INSPECTOR GENERAL SITES

Office of Inspector
General (OIG)

Treasury Inspector
General for Tax
Administration
(TIGTA)

Report Scams, Fraud,
Waste & Abuse

Special Inspector
General for Pandemic
Recovery (SIGPR)

U.S. GOVERNMENT SHARED SERVICES

Enterprise
Applications

Administrative
Resource Center
(ARC)- Bureau of the
Fiscal Service

Treasury Direct
Services for
Governments

Financial
Management (FM)
Marketplace Catalog

ADDITIONAL RESOURCES

Privacy Act

Small Business
Contacts

Budget and
Performance

OTHER GOVERNMENT SITES

[USA.gov](https://www.usa.gov)

[USAJOBS.gov](https://www.usajobs.gov)

[OPM.gov](https://www.opm.gov)

[MyMoney.gov](https://www.mymoney.gov)

TreasuryDirect.gov
Securities/Bonds

Freedom of
Information Act
(FOIA)

No FEAR Act Data

Whistleblower
Protection

Data.gov

Forms.gov

Regulations.gov

PaymentAccuracy.gov

my Social Security

Vote.gov

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