

# Energy Storage Tax Code Query System



## Overview

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This guide breaks down the latest tax code changes impacting projects beginning in 2025 and beyond, including Section 48E, prevailing wage and apprenticeship rules, safe harbor strategies, and new PFE requirements. Battery energy storage systems (BESS) are often referred to as the game changer when it comes to delivering clean energy. Since 2005, the emergence of renewable energy resources like solar and wind has increased the intermittency of energy on the grid and the need for a resource to stabilize. As federal incentives for solar and energy storage continue to evolve, staying compliant has never been more critical or more complex. You can't claim residential. How can a tax-exempt entity use these Investment Tax Credits (ITC)?

Eligible tax-exempt and governmental entities can claim the § 48 ITC and § 48E Clean Electricity ITC for qualified energy property through a new mechanism called elective pay (also known as “direct pay”). This is an emissions-based incentive that is neutral and flexible between clean electricity technologies.

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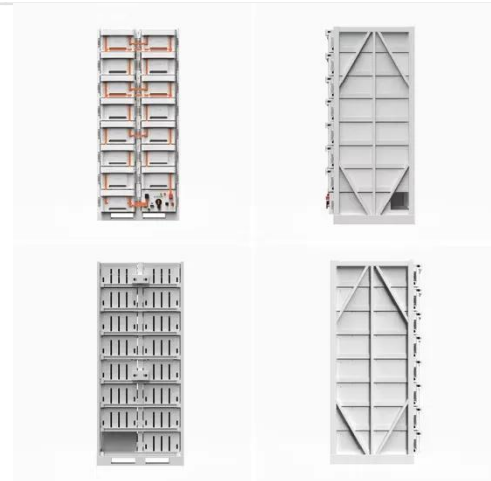
### **A Guide to the Evolving Tax Code for Solar and Energy Storage**

This guide breaks down the latest tax code changes impacting projects beginning in 2025 and beyond, including Section 48E, prevailing wage and apprenticeship rules, safe harbor strategies, and new ...

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### **The State of Play for Energy Storage Tax Credits - Publications**

Energy storage was one of the major beneficiaries of the IRA's new rules on both the deployment and manufacturing sides. The IRA enacted the long-sought investment tax credit (ITC) ...



### **Clean Electricity Investment Credit**

Taxpayers with a qualified facility and energy storage technology placed in service after Dec. 31, 2024 may claim the credit. Elective payment and transfer of credits may be available to certain applicable ...

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### **Tax-Exempt Entities and the**

## Investment Tax Credit (§ 48 and § 48E)

To calculate the amount your § 48 or § 48E project is eligible for, multiply the applicable tax credit percentage by the "tax basis," or the amount spent on an eligible unit of energy property or qualified ...

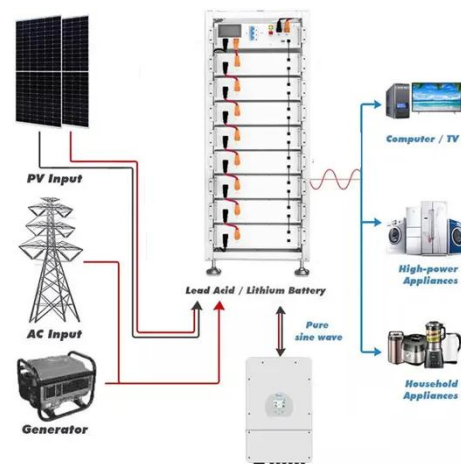


## Instructions for Form 5695 (2025)

The energy efficient home improvement credit instructions are now divided into two sections to differentiate between qualified energy efficiency improvements and residential energy property ...

## Energy storage industry tax classification code

Energy storage installations that are placed in service after Dec. 31, 2022, and begin construction prior to Jan. 1, 2025, are entitled to the existing ITC under Section 48(a).



## Cost recovery for qualified clean energy facilities, property and

Certain qualified clean energy facilities, property and technology placed in service after 2024 may be classified as 5-year property via the modified

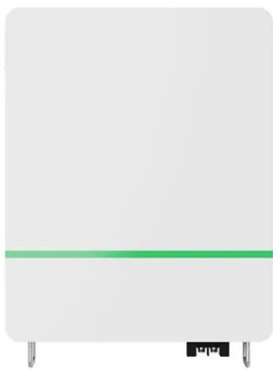
accelerated cost recovery system ...



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## SALT and Battery: Taxes on Energy Storage , Tax Notes

In this installment of Andersen's Sodium Podium, the authors discuss the differing property tax and sales tax considerations regarding battery energy storage systems and examine the ...



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## New York Energy Storage Tax Incentive Reference Guide

Multiple tax incentives are available for the deployment of energy storage and solar resources in New York State . These tax incentives are provided by both New York State and the federal government .

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