

Equipment manufacturing energy storage investment code





Overview

The U.S. Treasury Department and IRS on January 7, 2025, issued final regulations (T.D. 10024) related to the section 45Y clean electricity production credit and section 48E clean electricity investment credit for qualified facilities and energy storage technology (EST).

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On December 4, 2024, the US Treasury and IRS issued final regulations (TD 10015) clarifying the definition of energy property and rules for the energy credit under Section 48 of the Internal Revenue Code. Key updates include modifications to the definition of qualified biogas property, rules for.

The Clean Electricity Investment Credit is a newly established, tech-neutral investment tax credit that replaces the Energy Investment Tax Credit once it phases out at the end of 2024. This is an emissions-based incentive that is neutral and flexible between clean electricity technologies. The.

These facilities use energy from the sun to produce electric energy. The electric energy produced in these establishments is provided to electric power transmission systems or to electric power distribution systems. This industry comprises establishments primarily engaged in operating warehousing.

Section 48 of the tax code provides an investment tax credit specifically for property in the energy sector including qualified small wind, waste energy recovery, qualified biogas and microgrid controllers. Section 48 had previously allowed energy storage technology to qualify for the investment.



The energy storage industry has continued to progress over the course of 2024 and into 2025, buoyed in significant part by the federal income tax benefits in the form of tax credits enacted under the Inflation Reduction Act of 2022 (IRA). Energy storage was one of the major beneficiaries of the. What regulatory guidance has the government released on energy storage?

Of particular importance to the energy storage industry, the government has released final regulatory guidance for the ITC (both Section 48 and 48E of the Code), prevailing wage and apprenticeship (PWA) requirements, and transferability and direct payment, as well as other guidance on the energy community and domestic content tax credit “adders.”.

Is energy storage technology eligible for the ITC?

With respect to energy storage technology, Treasury and the IRS alleviated some taxpayer concerns by confirming that energy storage technology is eligible for the ITC if it satisfies the requirements of Section 48, even if it is co-located with or shared by a facility that is otherwise eligible for tax credits under Sections 45, 45V, or 48.

Who can claim energy storage credits?

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 entities to include tax-exempt organizations and government entities.

Are energy properties eligible for the ITC?

The Final Regulations, published in the Federal Register on December 12, 2024, update and clarify the definitions and rules contained in prior guidance for determining whether energy property is eligible for the ITC, and implement several amendments made by the Inflation Reduction Act of 2022 (the “IRA”).

Does battery energy storage qualify for a domestic content adder?

Given the current state of battery cell production in the United States, battery energy storage has largely been locked out of a financeable position on qualifying for the domestic content adder given the stated materiality of battery cells to a domestic content analysis.



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NAICS Codes for Manufacturing

NAICS code 31-33 describes the Manufacturing sector, which includes establishments involved in transforming materials, substances, or components into new products using power-driven ...

NAICS Codes @ Headquarters

NAICS Codes @ Headquarters Description: NAICS Codes used at Headquarters Procurement Services Filters: Signed Date only show values between, Contracting Agency ID show only ...



[Fact Sheet: 48C Manufacturing Tax Credits](#)

FACT SHEET: 48C MANUFACTURING TAX CREDITS In order to foster investment and job creation in clean energy manufacturing, the American Recovery and Reinvestment Act of 2009 ...

China's three-year action plan for new energy storage ...

Headlines China's three-year action plan for new energy storage construction has been released, targeting an installed capacity of over 180



million kilowatts by ...



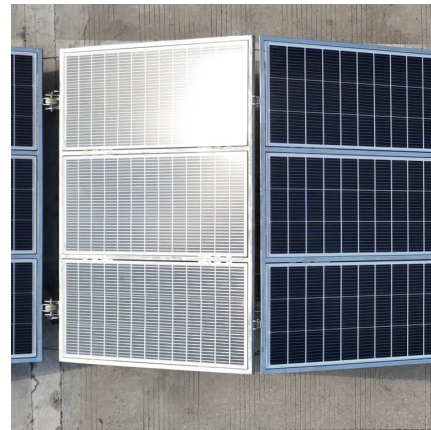
[48E Tax Credit: Claiming the Clean Electricity ITC](#)

With a long-term policy signal available for investment into a wider range of clean technologies and systems, more industries could follow a ...



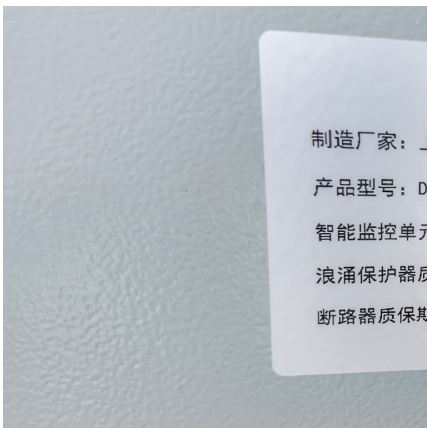
Final regulations on clean electricity production and ...

The U.S. Treasury Department and IRS on January 7, 2025, issued final regulations (T.D. 10024) related to the section 45Y clean electricity production credit and section 48E clean electricity ...



[Key Highlights of the Section 48 ITC Final Regulations](#)

The U.S. Department of the Treasury and IRS have issued Final Regulations regarding the investment tax credit (ITC) for Section 48 of the ...





NAICS Codes for energy

This U.S. industry comprises establishments primarily engaged in manufacturing heating equipment (except electric and warm air furnaces), such as heating boilers, heating stoves, ...

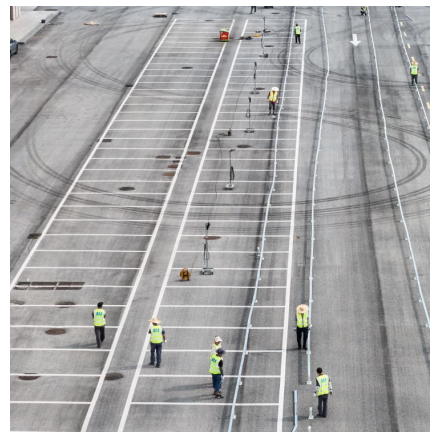


[U.S. Energy Storage Industry Commits \\$100 Billion ...](#)

WASHINGTON, D.C., April 29, 2025 - Today the American Clean Power Association (ACP), on behalf of the U.S. energy storage industry, announced a ...

China's three-year action plan for new energy storage ...

Headlines China's three-year action plan for new energy storage construction has been released, targeting an installed capacity of over 180 million kilowatts by 2027, driving direct investment of ...



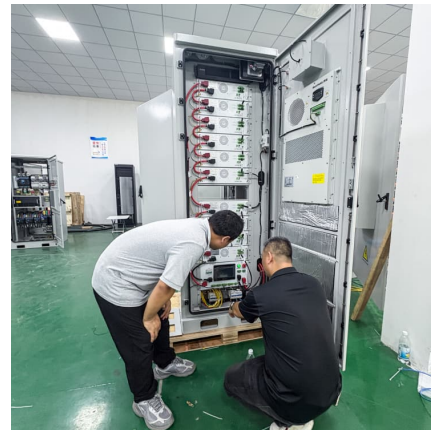
Clean Electricity Investment Credit

The Clean Electricity Investment Credit is a credit available under the investment tax credit businesses and other entities that invest in a qualified clean or renewable energy facility or ...



IRS Releases Final Energy Property Regulations Under Section ...

Key updates include modifications to the definition of qualified biogas property, rules for energy storage technology, energy property aggregation rules, and the application of ...

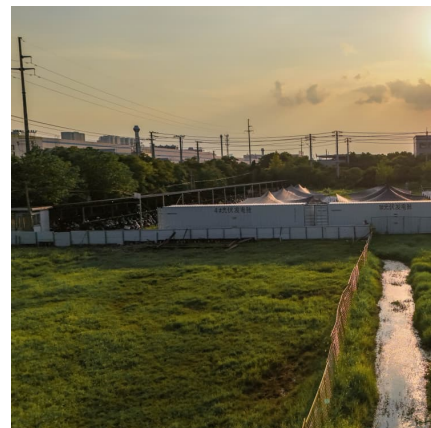


[Qualifying Advanced Energy Project Credit \(48C\) ...](#)

Clean Energy Manufacturing and Recycling Projects: A qualifying advanced energy project in this category involves re-equipping, expanding, or ...

[The State of Play for Energy Storage Tax Credits](#)

The IRA enacted the long-sought investment tax credit (ITC) under Section 48 and 48E of the Internal Revenue Code (the Code) for standalone energy storage facilities.





[NAICS Codes , POWERTHRU , Clean Flywheel Energy Storage](#)

POWERTHRU designs and manufactures and markets advanced flywheel energy storage systems that provide ride-through power and voltage stabilization for power quality and power ...

Breaking Down the Section 48 Investment Tax Credit Proposed ...

The Treasury Department and IRS released long-awaited proposed regulations regarding the investment tax credit under Section 48 of the Internal Revenue Code.



Publication 6045 (Rev. 2-2025)

Tax-Exempt Entities and the Investment Tax Credit (§ 48 and § 48E) Tax-exempt and governmental entities, such as state and local governments, Tribes, religious organizations, ...

IRS Releases Final Energy Property Regulations Under Section ...

On December 4, 2024, the US Treasury and IRS issued final regulations (TD 10015) clarifying the definition of energy property and rules for the energy credit under Section ...



U.S. Energy Storage Industry Commits \$100 Billion Investment in

WASHINGTON, D.C., April 29, 2025 - Today the American Clean Power Association (ACP), on behalf of the U.S. energy storage industry, announced a historic commitment to invest \$100 ...

[Wind solar and energy storage investment code](#)

Energy Storage. The proposed regulations would retain the Code's broad approach to defining new ITC-eligible energy storage property but would include a nonexclusive list of qualifying ...



[New Tax Credits and Monetization Opportunities for ...](#)

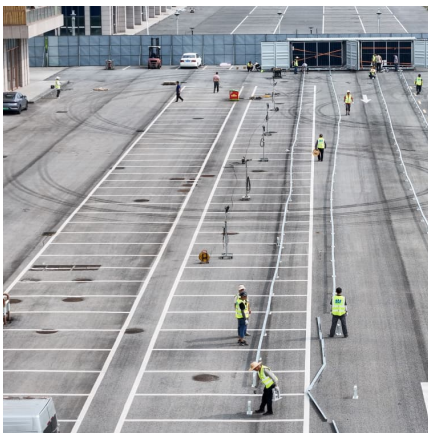
This is due to the act's expansion of federal income tax credits for standalone energy storage facilities and for the manufacture of energy storage ...





What equipment manufacturing does commercial energy ...

Our commercial and industrial energy storage solutions offer from 30kW to 30+MW. We have delivered hundreds of projects covering most of the commercial applications such as demand ...



48E Clean Electricity Investment Credit

\$48 Energy Credit and \$48E Clean Electricity Investment Credit provides a federal tax credit of up to 70% of qualifying costs. Qualified properties include solar, wind, geothermal energy ...

Section 48C: the \$10 billion in investment tax credits ...

The current credit, Section 48C Advanced Energy Credit, includes \$10 billion in new 30% investment tax credits, and also broadens ...



Energy Storage Rides a Wave of Growth but Uncertainty ...

It also enacted a new "advanced manufacturing" production tax credit under Section 45X of the Code applying to US production of a variety of clean tech equipment and critical minerals, ...



[The State of Play for Energy Storage Tax Credits](#)

...

This guidance has provided welcome clarity for sponsors, investors, lenders, credit buyers, equipment vendors, service providers, and ...



Advanced Lithium-Ion Energy Storage Battery Manufacturing ...

Investments in some aspects of the domestic battery manufacturing supply chain have occurred, and imbalances within the domestic supply chain may continue. The U.S. ...



[Understanding the clean economy investment tax credits](#)

Eligible concentrated solar energy equipment all or almost all of which is used to produce heat or electricity exclusively from concentrated solar ...





GLOBAL INDUSTRY CLASSIFICATION STANDARD

Excludes companies manufacturing capital equipment used to generate electricity using renewable sources, such as manufacturers of solar power systems, installers of ...

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