

# One Big Beautiful Bill Act - Energy Tax Credits

Key:

Elimination in 2025 or 2026

Slightly longer elimination or phaseout

Untouched

Extended

In addition to meeting the deadlines below, several credits (Sec. 48E, 45Y, 45Q, 45X, 45U, and 45Z) must comply with Foreign Entity of Concern (FEOC) requirements for all projects that begin construction after Dec. 31, 2025.<sup>1</sup>

Tax Credit	Previous Timeline	New Timeline
25E - Used EVs	Vehicle acquired by 2032	Vehicle acquired by Sep. 30, 2025
30D - New EVs	Vehicle acquired by 2032	Vehicle acquired by Sep. 30, 2025
30C - EV charging infrastructure	Placed in service by Dec. 31, 2032	Placed in service by June 30, 2026
45W - Commercial EVs	Vehicle acquired by Dec. 31, 2032	Vehicle acquired by Sep. 30, 2025
25C - EE Home Improvement	Placed in service by Dec. 31, 2032	Placed in service by Dec. 31, 2025
25D - Residential Clean Energy <sup>2</sup>	Placed in service by Dec. 31, 2034	Expenditures made by Dec. 31, 2025
45L - New EE Home	Home acquired by Dec. 31, 2032	Home acquired by June 30, 2026
179D – EE Commercial Building	Construction begins by Dec. 31, 2032	Construction begins by June 30, 2026
45V - Clean Hydrogen	Construction begins by Dec. 31, 2032	Construction begins by Dec. 31, 2027
45Y - Tech neutral PTC 48E - Tech neutral ITC	Construction begins by Dec. 31 of 2025-2032 (or until certain emissions reductions met), must be placed in service within four years.	Wind and Solar:  Projects must <b>begin construction</b> by July 4, 2026 to retain the current safe harbor <sup>3</sup> (must be placed in service within four years) OR must be <b>placed in service</b> by December 31, 2027.
		Other tech (geothermal, hydro, storage, etc.):  Projects that <b>begin construction</b> by Dec. 31 of the following years retain the current safe harbor to claim credit:  2033: 100% of credit 2034: 75% 2035: 50% 2036: 0%
45U - Nuclear	Construction begins by Dec. 31, 2032	Projects that <b>begin construction</b> by Dec. 31 of the following years retain the current safe harbor to claim credit:  2033: 100% of credit 2034: 75% 2035: 50% 2036: 0%
45Q – Carbon Capture	Construction begins by Dec. 31, 2032	Construction begins by Dec. 31, 2032
45X - Advanced Manufacturing	Goods produced/sold by Dec. 31 of year:  2029: 100% 2030: 75% 2031: 50% 2032: 25% 2033: 0%  Critical minerals: permanent	Wind manufacturing goods sold by Dec. 31 of year:  2027: 100% of credit 2028: 0%
		Critical minerals produced by Dec. 31 of year:  2030: 100% of credit 2031: 75% 2032: 50% 2033: 25% 2034: 0%
		Other: Maintains current schedule for battery/solar components, adds metallurgical coal as eligible material.
45Z – Clean fuel production (SAF)	Fuel sold in 2025-2027	Fuel sold in 2025-2029

<sup>1</sup> FEOC provisions apply to Sec. 48E, 45Y, 45Q, 45X, 45U, and 45Z projects after Dec. 31, 2025. All credits face requirements for “specified foreign entities” and “foreign-influenced entities”; Sec. 48E, 45Y, and 45X face additional requirements related to “material assistance” from these entities.

<sup>2</sup> Eliminates eligibility when homeowner rents or leases property to a third party that is also eligible.

<sup>3</sup> Pending any revisions by the Treasury Dept. under the July 7, 2025 EO by President Trump.