

Ways and Means Proposed Adjustments to Energy Tax Credit Timelines

Based on [version of legislative text](#) released by W&M Committee on May 12, 2025. Please note this resource is educational only. Taxpayers may consider consulting a tax professional.

Tax Credit	IRA Timeline	Ways and Means Proposed Timeline
Rapid Elimination		
25E – Used EVs	2023-2032	ENDS: Placed in service after Dec. 31, 2025
30D – New EVs*	2023-2032	ENDS: Placed in service after Dec. 31, 2025
30C – EV charging infrastructure	2023-2032	ENDS: Placed in service after Dec. 31, 2025
45W – Commercial EVs**	2023-2032	ENDS: Vehicles acquired after Dec. 31, 2025
25C – EE Home Improvement	2023-2032	ENDS: Placed in service after Dec. 31, 2025
25D – Residential Clean Energy	2023-2034	ENDS: Placed in service after Dec. 31, 2025
45L – New EE Home***	2023-2032	ENDS: Home acquired after Dec. 31, 2025
45V – Clean Hydrogen	2022-2032	ENDS: Construction begins after Dec. 31, 2025
Slower Phaseout		
45Y – Tech neutral PTC	2025 – 2032 (or when power sector GHGs drop below 25% of 2022 levels)	Credit in place through 2028 Placed in service in 2029: 80% of credit Placed in service in 2030: 60% of credit Placed in service in 2031: 40% of credit Placed in service in 2032: 0% of credit
48E – Tech neutral ITC	2025 – 2032 (or when power sector GHGs drop below 25% of 2022 levels)	Credit in place through 2028 Placed in service in 2029: 80% of credit Placed in service in 2030: 60% of credit Placed in service in 2031: 40% of credit Placed in service in 2032: 0% of credit
45U – Nuclear	2024-2032	Credit in place through 2028 Electricity produced/sold in 2029: 80% of credit Electricity produced/sold in 2030: 60% of credit Electricity produced/sold in 2031: 40% of credit Electricity produced/sold in 2032: 0% of credit
45X – Advanced Manufacturing	2023-2029: 100% 2030: 75% 2031: 50% 2032: 25%	2023-2029: 100% of credit 2030: 75% of credit 2031: 50% of credit 2032: 0% of credit RAPID PHASEOUT: For wind manufacturers 2023-2027: 100% of credit 2028: 0% of credit
48A(vii) – Geothermal heat	2022-2034	Construction begins pre-2030: Credit = 6% (full value: 30%) Construction begins in 2030: Credit = 5.2% (full value: 26%) Construction begins in 2031: Credit = 4.4% (full value: 22%) Construction begins in 2032: Credit = 0%
Untouched		
179D – EE Commercial Building	2023-2032	2023-2032
45Q – Carbon Capture	2022-2032	2022-2032
Extended		
45Z – Clean fuel production (SAF)	2025 -2027	2025 – 2031

*Manufacturers that have not surpassed 200,000 EVs sold, 30D tax credit phases out on Jan. 1, 2027.

**For contracts signed before May 12, 2025 in which vehicles are placed in service by January 1, 2033, credit can be claimed.

***For homes that began construction before May 12, 2025, the 45L credit can be claimed for an additional year.