



Production Tax Credit for Electricity from Renewables

Federal Agency: Department of the Treasury

IRA Statutory Location: 13101

Tax Code Location: 26 U.S. Code § 45

Tax Provision Description: Provides a tax credit for production of electricity from renewable sources.

Period of Availability: Projects beginning construction before 1/1/25.

Tax Mechanism: Production tax credit

New or Modified Provision: Modified and extended. Extended for projects beginning construction before 1/1/25. Modified to tie the value of the credit to meeting prevailing wage and registered apprenticeship requirements.

Eligible Recipients: Facilities generating electricity from wind, biomass, geothermal, solar, small irrigation, landfill and trash, hydropower, and marine and hydrokinetic renewable energy.

Tribal Eligibility: Yes

Base Credit Amount: \$0.03/kW, inflation adjusted

Bonus Credit Amount: Credit is increased by 5 times for projects meeting prevailing wage and registered apprenticeship requirements. Initial guidance on the labor provisions is available [here](#). Credit is increased by 10% if the project meets certain domestic content requirements for steel, iron, and manufactured products. Credit is increased by 10% if located in an energy community.

Direct Pay Eligibility: Yes, for tax-exempt organizations; states; political subdivisions; the Tennessee Valley Authority; Indian Tribal governments; Alaska Native Corporations; and rural electricity co-ops. Applies to qualified facilities that are originally placed in service after December 31, 2022; applies separately with respect to each qualified facility.

Transferability: Yes

Stackability: Credit reduced for tax-exempt bonds with similar rules as section 45(b)(3).

Relevant Announcements: [Request for Comments on Certain Energy Generation Incentives \(10/5/2022\)](#)
[Prevailing Wage and Apprenticeship Initial Guidance \(11/29/2022\)](#)
[FAQ: Prevailing Wage and the Inflation Reduction Act](#)
[FAQ: Apprenticeships and the Inflation Reduction Act](#)



Investment Tax Credit for Energy Property

Federal Agency: Department of the Treasury

IRA Statutory Location: 13102

Tax Code Location: 26 U.S. Code § 48

Tax Provision Description: Provides a tax credit for investment in renewable energy projects.

Period of Availability: Projects beginning construction before 1/1/25. For geothermal heat property, the base investment tax credit is 6% for the first 10 years, scaling down to 5.2% in 2033 and 4.4% in 2034.

Tax Mechanism: Investment tax credit

New or Modified Provision: Modified and extended to include standalone energy storage with capacity of at least 5 kWh, biogas, microgrid controllers (20MW or less), and interconnection property for small projects (5MW or less). Value of the credit tied to prevailing wage and registered apprenticeship requirements.

Eligible Recipients: Fuel cell, solar, geothermal, small wind, energy storage, biogas, microgrid controllers, and combined heat and power properties. For solar, includes (1) equipment that uses solar energy to generate electricity, to heat or cool (or provide hot water for use in) a structure, or to provide solar process heat, and (2) equipment that uses solar energy to illuminate the inside of a structure using fiber-optic distributed sunlight or electrochromic glass that uses electricity to change its light transmittance properties in order to heat or cool a structure.

Tribal Eligibility: Yes

Base Credit Amount: 6% of qualified investment (basis of energy property)

Bonus Credit Amount: Credit is increased by 5 times for projects meeting prevailing wage and registered apprenticeship requirements. Initial guidance on the labor provisions is available [here](#). Credit is increased by up to 10 percentage points for projects meeting certain domestic content requirements for steel, iron, and manufactured products. Credit is increased by up to 10 percentage points if located in an energy community.

Direct Pay Eligibility: Yes, for tax-exempt organizations; states; political subdivisions; the Tennessee Valley Authority; Indian Tribal governments; Alaska Native Corporations; and rural electricity co-ops.

Transferability: Yes

Stackability: Credit reduced for tax-exempt bonds with similar rules as section 45(b)(3).



Energy Efficiency Home Improvement Credit

Federal Agency: Department of the Treasury

IRA Statutory Location: 13301

Tax Code Location: 26 U.S. Code § 25C

Tax Provision Description: Provides a tax credit for energy-efficiency improvements of residential homes.

Period of Availability: 2022-2032

Tax Mechanism: Consumer tax credit

New or Modified Provision: Modified and extended. Credit rate increased from 10% to 30%. Eligibility and standards are modified. \$500/per taxpayer lifetime limit eliminated and replaced with increased annual limits.

Eligible Recipients: Homeowners; renters for certain improvements

Tribal Eligibility: Yes

Base Credit Amount: 30% of cost, with limits for each type of improvement and total per year. Credit capped at \$600 for “energy property,” e.g. efficient heating and cooling equipment; \$600 for windows; \$250 per door, \$500 total for doors; \$2,000 for heat pumps; \$1,200 for qualified energy efficiency improvements to the building envelope, including insulation and air sealing. Total annual credit capped at \$1,200, with a separate annual \$2,000 limit for heat pumps. \$150 credit for home energy audits.

Bonus Credit Amount: None

Direct Pay Eligibility: No

Transferability: No

Stackability: No rules

Relevant Announcements: [Request for Comments on Incentive Provisions for Improving the Energy Efficiency of Residential and Commercial Buildings](#) (10/5/2022)
[Frequently asked questions about energy efficient home improvements and residential clean energy property credits](#) (12/22/2022)



Residential Clean Energy Credit

Federal Agency: Department of the Treasury

IRA Statutory Location: 13302

Tax Code Location: 26 U.S. Code § 25D

Tax Provision Description: Provides a tax credit for the purchase of residential clean energy equipment, including battery storage with capacity of at least 3 kWh.

Period of Availability: 2022-2032, with phasedown over 2033-2034.

Tax Mechanism: Consumer tax credit

New or Modified Provision: Modified and extended. Credit extended at 30% through 2032, with phasedown through 2034. Battery storage newly eligible in 2023; biomass fuel property credit eliminated.

Eligible Recipients: Homeowners (including renters)

Tribal Eligibility: Yes

Base Credit Amount: 30% of cost of equipment through 2032; 26% in 2033; 22% in 2034.

Bonus Credit Amount: None

Direct Pay Eligibility: No

Transferability: No

Stackability: No rules

Relevant Announcements: [Request for Comments on Incentive Provisions for Improving the Energy Efficiency of Residential and Commercial Buildings](#) (10/5/2022)
[Frequently asked questions about energy efficient home improvements and residential clean energy property credits](#) (12/22/2022)



Rural Energy for America Program (REAP)

Federal Agency: Department of Agriculture
Bureau or Office: Rural Business-Cooperative Service

IRA Statutory Location: 22002(a)

Program Description: To provide guaranteed loan financing and grant funding to agricultural producers and rural small businesses for renewable energy systems or to make energy efficiency improvements. Agricultural producers may also apply for new energy efficient equipment and new system loans for agricultural production and processing.

Funding Amount: \$1,721,632,500

Period of Availability: To remain available until September 30, 2031.

Funding Mechanism: Grants

New or Existing Program: Existing

Eligible Recipients: Rural small businesses, agricultural producers

Tribal Eligibility: Yes

Eligible Uses: Funds may be used for renewable energy systems, such as biomass (e.g., biodiesel and ethanol, anaerobic digesters, solid fuels); geothermal for electric generation or direct use; hydropower below 30 MW; hydrogen; small and large wind generation; small and large solar generation; ocean (tidal, current, thermal) generation. Funds also may be used for the purchase, installation and construction of energy efficiency improvements, such as high efficiency heating, ventilation and air conditioning systems (HVAC); insulation; lighting; cooling or refrigeration units; doors and windows; electric, solar or gravity pumps for sprinkler pivots; switching from a diesel to electric irrigation motor; replacement of energy-inefficient equipment.

Agricultural producers may use guaranteed loan funds to install energy efficient equipment and systems for agricultural production or processing.

Cost Share Requirements: Up to 50%

Formula Funding: No

SAM.gov Assistance Listing: 10.868

Relevant Announcements: USDA Invests in Critical Infrastructure to Lower Costs, Create Jobs, and Combat Climate Change Across Rural America (12/15/2022)



Clean Vehicle Credit

Federal Agency: Department of the Treasury

IRA Statutory Location: 13401

Tax Code Location: 26 U.S. Code § 30D

Tax Provision Description: Provides a tax credit for purchasers of clean vehicles.

Period of Availability: Generally, vehicles placed in service in 2023-2032. Some of the 30D rules have differing timeframes.

Tax Mechanism: Tax credit for consumers

New or Modified Provision: Modified and extended. Credit extended with new rules pertaining to final assembly in the United States, critical minerals/battery components, and foreign entities of concern. Per manufacturer limit is lifted.

Eligible Recipients: The tax credit is not available for consumers who have adjusted gross incomes for the current or preceding year above \$300,000 (couples), \$225,000 (heads of household), \$150,000 (singles). Not inflation adjusted.

Tribal Eligibility: Yes, point of sale transfer to registered dealers (definition of “dealer” includes persons licensed by Indian Tribal governments to engage in the sale of vehicles)

Base Credit Amount: \$0

Bonus Credit Amount: \$3,750 credit for vehicles meeting critical minerals requirement. The vehicle must contain a threshold percentage of critical minerals extracted or processed in the United States or in a country with which the United States has a free trade agreement, or recycled in North America. Additional \$3,750 credit for vehicles meeting the requirement that a threshold percentage of battery components be manufactured or assembled in North America. Vehicles must meet other requirements, including final assembly in North America and MSRP limits (generally \$55,000; for vans, SUVs, and pickups \$80,000). Starting in 2024, qualifying vehicles cannot have battery components manufactured or assembled by a foreign entity of concern. Starting in 2025, qualifying vehicles’ batteries cannot contain critical minerals extracted, processed, or recycled by a foreign entity of concern.

Direct Pay Eligibility: No

Transferability: Yes. Starting in 2024, transferable only to the dealer at point of sale under section 30D(g) but not under section 6418.



Stackability: Cannot claim both 30D credit and 45W credit.

Relevant Announcements: [Plug-in Electric Drive Vehicle Credit at a Glance \(8/16/2022\)](#)
[Frequently Asked Questions on the Inflation Reduction Act's Initial Changes to the Electric Vehicle Tax Credit \(8/16/2022\)](#)
[Request for Comments on Credits for Clean Vehicles \(10/5/2022\)](#)
[Treasury and IRS set out procedures for manufacturers, sellers of clean vehicles \(12/12/2022\)](#)
[Frequently Asked Questions About the New, Previously-Owned and Qualified Commercial Clean Vehicles Credit \(12/29/2022\)](#)
[Notice of Intent to Propose Regulations on the Tax Credit for New Clean Vehicles \(12/29/2022\)](#)



Credit for Previously-Owned Clean Vehicles

Federal Agency: Department of the Treasury

IRA Statutory Location: 13402

Tax Code Location: 26 U.S. Code § 25E

Tax Provision Description: To provide a tax credit for purchasers of pre-owned clean vehicles

Period of Availability: Generally, vehicles placed in service in 2023-2032.

Tax Mechanism: Tax credit for consumers

New or Modified Provision: New

Eligible Recipients: Tax credit is not available for consumers who have adjusted gross incomes for the current or preceding year above \$150,000 (couples), \$112,500 (heads of household), \$75,000 (singles). Individuals can claim only once per three years. Vehicles must be sold by a dealer; the sale price must be \$25,000 or less; and it can only be claimed once per vehicle.

Tribal Eligibility: Yes, point of sale transfer to registered dealers (definition of “dealer” includes persons licensed by Indian Tribal governments to engage in the sale of vehicles)

Base Credit Amount: The lesser of \$4,000 or 30% of sale price

Bonus Credit Amount: None

Direct Pay Eligibility: No

Transferability: Yes. Starting in 2024, transferable only to the dealer at point of sale under section 25E(f) but not under section 6418.

Stackability: No rules

Relevant Announcements: [Request for Comments on Credits for Clean Vehicles \(10/5/2022\)](#)
[Treasury and IRS set out procedures for manufacturers, sellers of clean vehicles \(12/12/2022\)](#)
[Frequently Asked Questions About the New, Previously-Owned and Qualified Commercial Clean Vehicles Credit \(12/29/2022\)](#)



Credit for Qualified Commercial Clean Vehicles

Federal Agency: Department of the Treasury

IRA Statutory Location: 13403

Tax Code Location: 26 U.S. Code § 45W

Tax Provision Description: Provides a tax credit for purchasers of qualified commercial clean vehicles

Period of Availability: Vehicles placed in service after 1/1/23 and acquired before 1/1/33.

Tax Mechanism: Tax credit for commercial use or lease

New or Modified Provision: New

Eligible Recipients: Businesses that acquire motor vehicles or mobile machinery for use or lease; tax-exempt entities that acquire them for use.

Tribal Eligibility: Yes

Base Credit Amount: The amount of the credit is the lesser of (a) 15% of the vehicle's basis (i.e. its cost to the purchaser) or 30% for vehicles without internal combustion engines, or (b) the amount the purchase price exceeds the price of a comparable internal combustion vehicle. The credit is capped at \$7,500 for vehicles < 14,000 lbs and \$40,000 for all other clean vehicles.

Bonus Credit Amount: None

Direct Pay Eligibility: Yes, for states, political subdivisions, tax-exempt organizations (other than co-ops described in section 521), and Indian Tribal governments.

Transferability: No

Stackability: Cannot claim both the 30D credit and 45W credit.

Relevant Announcements: [Request for Comments on Section 45W Credit for Qualified Commercial Clean Vehicles \(11/3/2022\)](#)
[Treasury and IRS Set Out Procedures for Manufacturers, Sellers of Clean Vehicles \(12/12/2022\)](#)
[Frequently Asked Questions About the New, Previously-Owned and Qualified Commercial Clean Vehicles Credit \(12/29/2022\)](#)
[Notice on the "Incremental Cost" of Vehicles Eligible for the Commercial Clean Vehicle Tax Credit \(12/29/2022\)](#)



Green and Resilient Retrofit Program - Grants and Loans

Federal Agency: Department of Housing and Urban Development

Bureau or Office: Office of Housing, Multifamily Housing, Office of Recapitalization

IRA Statutory Location: 30002(a)(1)

Program Description: To provide grants and loans to HUD-assisted properties to improve energy or water efficiency; enhance indoor air quality or sustainability; implement the use of zero-emission electricity generation, low-emission building materials or processes, energy storage, or building electrification strategies; or make the properties more resilient to climate impacts. The law provides up to \$4,000,000,000 in loan authority.

Funding Amount: \$837,500,000

Period of Availability: Funds for grants and direct loans available until September 30, 2028.

Funding Mechanism: Competitive grants, loans

New or Existing Program: New

Eligible Recipients: Owner or sponsor of properties assisted pursuant to section 202 of the Housing Act of 1959, section 202 of the Housing Act of 1959 as such section existed before the enactment of the Cranston-Gonzalez National Affordable Housing Act, section 811 of the Cranston-Gonzalez National Affordable Housing Act, section 8(b) of the United States Housing Act of 1937, section 236 of the National Housing Act, or a Housing Assistance Payments contract for Project-Based Rental Assistance in fiscal year 2021.

Tribal Eligibility: Yes

Eligible Uses: To fund projects at an eligible property that improve energy or water efficiency; enhance indoor air quality or sustainability; implement the use of zero-emission electricity generation, low-emission building materials or processes, energy storage, or building electrification strategies; or address climate resilience.

Cost Share Requirements: TBD

Formula Funding: No

SAM.gov Assistance Listing: TBD



High-Efficiency Electric Home Rebate Program

Federal Agency: Department of Energy

Bureau or Office: Office of State and Community Energy Programs

IRA Statutory Location: 50122

Program Description: To award grants to state energy offices and Tribal entities to develop and implement a high-efficiency electric home rebate program.

Funding Amount: \$4,500,000,000

Period of Availability: To remain available through September 30, 2031.

Funding Mechanism: Grants

New or Existing Program: New

Eligible Recipients: States and Tribal entities. \$225,000,000 is allocated for Tribes.

Tribal Eligibility: Yes

Eligible Uses: A state energy office or Indian Tribe may use up to 20 percent of the grant amount for planning, administration, or technical assistance. The remaining funds are for rebates for the purchase of high-efficiency electric home appliances.

Cost Share Requirements: Yes. Cost share requirement dependent on income level and price of the appliance.

Formula Funding: Yes

SAM.gov Assistance Listing: TBD

Relevant Announcements: [Biden-Harris Administration Announces State and Tribe Allocations for Home Energy Rebate Program](#) (11/2/2022)



Home Energy Performance-Based, Whole-House Rebates

Federal Agency: Department of Energy

Bureau or Office: Office of State and Community Energy Programs

IRA Statutory Location: 50121

Program Description: To award grants to state energy offices to develop a whole-house energy saving retrofits program that will provide rebates to homeowners and aggregators for whole-house energy saving retrofits.

Funding Amount: \$4,300,000,000

Period of Availability: To remain available through September 30, 2031.

Funding Mechanism: Grants

New or Existing Program: New

Eligible Recipients: States

Tribal Eligibility: No

Eligible Uses: States may use up to 20% for planning, administration, or technical assistance. The remaining funds will be utilized for eligible equipment that significantly reduces energy consumption in a home or multi-family building.

Cost Share Requirements: Yes. Cost share requirement dependent on income level.

50% if AMI exceeds 80% AMI

20% if AMI is below 80% AMI

Formula Funding: Yes

SAM.gov Assistance Listing: TBD

Relevant Announcements: [Biden-Harris Administration Announces State and Tribe Allocations for Home Energy Rebate Program \(11/2/2022\)](#)



Environmental and Climate Justice Block Grants

Federal Agency: Environmental Protection Agency

Bureau or Office: Office of Environmental Justice and External Civil Rights

IRA Statutory Location: 60201

Program Description: To provide grants and technical assistance to community-based organizations, alone or in partnerships, to reduce indoor and outdoor air pollution, including greenhouse gases; monitor for pollution; improve community resilience to the impacts of climate change, including extreme heat and wildfire; and build the capacity of these organizations to engage with state and federal decision-making processes.

Funding Amount: \$3,000,000,000

Period of Availability: To remain available through September 30, 2026.

Funding Mechanism: Primarily competitive grants, with potentially a limited number of noncompetitive grants and contract support.

New or Existing Program: New and Existing

Eligible Recipients: (1) A community-based nonprofit organization; (2) A partnership of community-based nonprofit organizations; or (3) A partnership between a community-based nonprofit organization and an Indian Tribe, local government, or an institution of higher education.

Tribal Eligibility: Yes

Eligible Uses: (1) Community-led air and other pollution monitoring, prevention, and remediation, and investments in low- and zero-emission and resilient technologies and related infrastructure and workforce development that help reduce greenhouse gas emissions and other air pollutants; (2) Mitigating climate and health risks from urban heat islands, extreme heat, wood heater emissions, and wildfire events; (3) Climate resiliency and adaptation; (4) Reducing indoor toxics and indoor air pollution; or (5) Facilitating engagement of disadvantaged communities in state and federal advisory groups, workshops, rulemakings, and other public processes

Cost Share Requirements: No

Formula Funding: No

SAM.gov Assistance Listing: 66.614; others still to be developed; some existing ones will be revised.



Climate Pollution Reduction Grants

Federal Agency: Environmental Protection Agency
Bureau or Office: Office of Air and Radiation

IRA Statutory Location: 60114

Program Description: To provide grants to Tribes, states, air pollution control agencies, and local governments to develop and implement plans for reducing greenhouse gas emissions.

Funding Amount: \$5,000,000,000. Includes \$250,000,000 for planning grants and \$4,750,000,000 for implementation grants.

Period of Availability: Planning grant funds to remain available until September 30, 2031. EPA must publish the planning grant funding availability by May 13, 2023 (270 days after enactment). Implementation grant funds to remain available until September 30, 2026.

Funding Mechanism: Grants

New or Existing Program: New

Eligible Recipients:

For planning grants: States, Territories, District of Columbia; air pollution control agencies; municipalities; Tribes; or groups of such eligible entities.

For implementation grants: Those states, territories, District of Columbia; air pollution control agencies; municipalities; Tribes; or groups of such eligible entities that are covered by a plan developed with funding from a planning grant awarded under this section.

Tribal Eligibility: Yes

Eligible Uses: To develop and implement plans for reducing greenhouse gas air pollution.

Cost Share Requirements: No

Formula Funding: TBD

[SAM.gov Assistance Listing:](#) TBD



Neighborhood Access and Equity Grant Program

Federal Agency: Department of Transportation
Bureau or Office: Federal Highway Administration

IRA Statutory Location: 60501

Program Description: To award competitive grants for context-sensitive projects that improve walkability and safety and provide affordable transportation access; to mitigate or remediate negative impacts on the human or natural environment in disadvantaged communities from a surface transportation facility; and for planning and capacity building activities in disadvantaged or underserved communities.

Funding Amount: \$3,205,000,000

Period of Availability: Available until September 30, 2026.

Funding Mechanism: Competitive Grant Program

New or Existing Program: New

Eligible Recipients: (1) A state, unit of local government, political subdivision of a state, MPO, or U.S. territory; (2) Federally recognized Indian Tribe; (3) A special purpose district or public authority with a transportation function; or (4) A non-profit organization or institution of higher education that partners with an eligible entity described above to compete for grants for planning and capacity building activities in disadvantaged or underserved communities.

Tribal Eligibility: Yes

Eligible Uses: Grants to implement context-sensitive projects that improve walkability and safety and provide affordable transportation access; mitigate or remediate negative impacts on the human or natural environment from a surface transportation facility in a disadvantaged or underserved community; and to implement planning and capacity building activities in disadvantaged or underserved communities. Other eligible activities include the provision of guidance, technical assistance, templates, training, or tools to facilitate efficient and effective contracting, design, and project delivery by units of local government; and subgrants to units of local governments to build capacity to assume responsibilities to deliver surface transportation projects. Funds cannot be used to add capacity for single-occupant passenger vehicles. Of the \$3.205 billion appropriated, \$1.262 billion is reserved for economically disadvantaged communities, and \$50 million is reserved for technical assistance.

Cost Share Requirements: The federal share shall not be more than 80%, unless the project is in a disadvantaged community.

Formula Funding: No

SAM.gov Assistance Listing: TBD



Clean Heavy-Duty Vehicles

Federal Agency: Environmental Protection Agency

Bureau or Office: Office of Air and Radiation

IRA Statutory Location: 60101

Program Description: To provide funding to offset the costs of replacing heavy-duty Class 6 and 7 commercial vehicles with zero-emission vehicles; deploying infrastructure needed to charge, fuel, or maintain these zero-emission vehicles; and developing and training the necessary workforce.

Funding Amount: \$1,000,000,000

Period of Availability: To remain available until September 30, 2031.

Funding Mechanism: Competitive grants and rebates

New or Existing Program: New

Eligible Recipients: (1) a state; (2) a municipality; (3) an Indian Tribe; (4) a nonprofit school transportation association. The Clean Air Act defines “state” to mean a state, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa and includes the Commonwealth of the Northern Mariana Islands.

Tribal Eligibility: Yes

Eligible Uses: Program covers up to 100 percent of costs for (1) incremental cost of replacing an existing heavy-duty vehicle with a zero-emission vehicle; (2) purchasing and operating associated infrastructure; (3) workforce development and training; (4) planning and technical activities.

Cost Share Requirements: TBD

Formula Funding: No

SAM.gov Assistance Listing: TBD



Assistance for Latest and Zero Building Energy Code Adoption

Federal Agency: Department of Energy

Bureau or Office: Office of State and Community Energy Programs

IRA Statutory Location: 50131

Program Description: To provide grants to states or units of local government to adopt updated building energy codes, including the zero energy code.

Funding Amount: \$1,000,000,000

Period of Availability: To remain available through September 30, 2029.

Funding Mechanism: Grants

New or Existing Program: New

Eligible Recipients: States and local government with authority to adopt building codes.

Tribal Eligibility: No

Eligible Uses: Grants to assist states and units of local government that have authority to adopt and implement building codes to (1) adopt codes for residential buildings that meet or exceed the 2021 International Energy Conservation Code; and/or (2) adopt a building energy code for commercial buildings that meet or exceed the ANSI/ASHRAE/IES Standard 90.1–2019.

Cost Share Requirements: No

Formula Funding: No

SAM.gov Assistance Listing: TBD