

As a refresher, and discussed more in depth in our alert discussing renewable energy after the Big Beautiful Bill, following enactment of the OBBBA, solar and wind projects must either ...

Notice 2025-42 applies to facilities where construction did not begin before September 2, 2025, as determined under IRS Notice 2022-61. This guidance aligns with Executive Order 14315, ...

Under the OBBBA, solar and wind developers can avoid the Dec. 31, 2027, phaseout of the Clean Electricity Investment Tax Credit (CEITC) and Clean Electricity Production Tax Credit ...

Effective September 2, 2025, only solar projects with a nameplate capacity of 1.5 MW (AC) or less may use the five percent safe harbor. Large wind and solar projects must instead satisfy ...

The most significant change from the existing begun construction rules is that the Five-Percent Safe Harbor will not be available for facilities that begin construction on or after September ...

The IRS today released Notice 2025-42, providing guidance on the "beginning of construction" requirements for wind and solar facilities in relation to the termination of clean electricity ...

Now, under the OBBBA, solar and wind projects that begin construction more than 12 months after the July 4 enactment must be "placed in service," meaning reaching commercial ...

The Internal Revenue Service (IRS) recently issued Notice 2025-42, providing critical guidance on the "beginning of construction" (BoC) requirements for applicable wind and solar facilities.

Now, under the new budget, solar and wind projects that do not begin construction within 12 months of enactment of the OBBBA (by July 2, 2026) or are placed in service after Dec. 31, 2027, ...

On 15 August 2025 the Internal Revenue Service (IRS) released Notice 2025-42 (the Notice), which restricts the methods that developers of wind and solar projects can use to determine whether they...

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