



TaxNewsFlash

United States



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IRS notices: Requests for comments on upcoming clean energy tax guidance

The IRS today issued six notices asking for comments on different aspects of extensions and enhancements of energy tax benefits in H.R. 5376 (commonly called the “Inflation Reduction Act of 2022” (IRA)):

- [Notice 2022-46](#) [PDF 130 KB] requests comments on credits for clean vehicles.
- [Notice 2022-47](#) [PDF 125 KB] requests comments on energy security tax credits for manufacturing.
- [Notice 2022-48](#) [PDF 143 KB] requests comments on incentive provisions for improving the energy efficiency of residential and commercial buildings.
- [Notice 2022-49](#) [PDF 146 KB] requests comments on certain energy generation incentives.
- [Notice 2022-50](#) [PDF 123 KB] requests comments on elective payment of applicable credits and transfer of certain credits.
- [Notice 2022-51](#) [PDF 148 KB] requests comments on prevailing wage, apprenticeship, domestic content, and energy communities requirements.

Notice 2022-46 provides that the publication of the notice is not publication of proposed guidance with respect to the critical mineral and battery component under section 30D(e). Similarly, Notices 2022-47, -48, -49 and -51 all provide that the publication of those notices is not proposed guidance with respect to the prevailing wage and apprenticeship requirements under sections 30C, 45, 45L, 45Q, 45U, 45V, 45Y, 45Z, 48, 48C, 48E, and 179D, and it is not relevant in determining whether the prevailing wage and apprenticeship requirements are satisfied under those sections.

According to the accompanying IRS release—[IR-2022-172](#) (October 5, 2022)—the IRS requests that those interested in providing feedback to the questions in the notices follow the instructions in the notices to reply by November 4, 2022.

Treasury also released a [fact sheet](#) [PDF 150 KB] that includes additional information about the notices and Treasury and the IRS’s implementation process.

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