



# TaxNewsFlash

United States

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## Supplemental proposed regulations: Clean hydrogen production credit under section 45V and related energy credit under section 48(a)(15)

The U.S. Treasury Department and IRS today released [proposed regulations](#) (REG-117631-23) supplementing proposed regulations issued in December 2023 regarding the credit for production of clean hydrogen under section 45V and the associated energy credit under section 48(a)(15), as established and amended by H.R. 5376 (commonly called the “Inflation Reduction Act of 2022” (IRA)), respectively. Read [TaxNewsFlash](#)

The previously issued proposed regulations referenced the process for applicants to request an emissions value from the Department of Energy (DOE) that could then be used to file a petition with the Secretary of the Treasury for determination of a provisional emissions rate (PER) as detailed in Prop. Treas. Reg. § 1.45V-4. The supplemental proposed regulations contain supplemental information relating to the PER petition process for applicants that request an emissions value from the DOE and invite comments on the DOE’s emissions value request process.

The public comment period for the previously issued proposed regulations closed on February 26, 2024, and a public hearing was held on March 24, 25, and 26, 2024. The public comments received are being considered. The supplemental proposed regulations open a 30-day period solely for comments on the DOE’s emissions value request process. In particular, comments are requested on:

- Whether additional procedures need to be implemented to effectuate the emissions value request application process
- Information to be collected and whether additional information needs to be considered by the DOE in evaluating an emissions value request application
- Any other aspects of the emissions value request process

Comments must be received by May 13, 2024.

Once approved by the Office of Management and Budget (OMB) under the DOE OMB Control Number 1910-NEW, notice will be given in the Federal Register that the emissions value request process is open.

Read a related IRS release—[IR-2024-102](#) (April 10, 2024)

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