Renewable Generation
- Storage
- Microgrids

Zero Emissions Vehicles
- Fleet (inc. Buses)
- Mobile Machinery
- Charging/Refueling Property

Building Efficiency

But Also...
- Fuels
- Hydrogen
- Manufacturing
- etc.
## List of tax credits and their eligibility under the Inflation Reduction Act

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Eligible for transferability</th>
<th>Eligible for direct pay</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Electricity</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>45, 45Y</td>
<td>Clean electricity production tax credit</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>48, 48E</td>
<td>Clean electricity investment tax credit</td>
<td>✓</td>
<td>✓</td>
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<tr>
<td>45U</td>
<td>Zero-emission nuclear power production credit</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>45Q</td>
<td>Credit for carbon oxide sequestration*</td>
<td>✓</td>
<td>✓</td>
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<tr>
<td><strong>Fuels</strong></td>
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<td></td>
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<tr>
<td>45Z</td>
<td>Clean fuel production credit</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>45V</td>
<td>Clean hydrogen production tax credit*</td>
<td>✓</td>
<td>✓</td>
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<tr>
<td>30C</td>
<td>Alternative fuel vehicle refueling property credit</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>45W</td>
<td>Credit for qualified commercial clean vehicles</td>
<td>N/A</td>
<td>✓</td>
</tr>
<tr>
<td><strong>Vehicles</strong></td>
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<td></td>
<td></td>
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<tr>
<td>48C</td>
<td>Advanced energy project credit</td>
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<td>✓</td>
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<tr>
<td>45X</td>
<td>Advanced manufacturing production credit*</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>

*Note: Direct payments for these credits are available to taxable entities for five years.*


Table: Center for American Progress
Clean Vehicles

Commercial Clean Vehicle Credit

- Up to $7,500 (< 7 tons)/$40,000 per vehicle (> 7 tons)
- No Domestic Assembly or Content Requirements
- Mobile Machinery
- Stacking with Other Programs?

Charging Infrastructure

- Place-Based
- Labor
Plan: A city Parks Department has a fleet of 10 ICE passenger vehicles. The city plans to spend $400K to replace this fleet with electric vehicles. The city will also install charging infrastructure at a cost of $50K.

**Pre-Credit Cost: $450K**

- Low-Income Community Charging Infrastructure?: Yes
  - Credit per Vehicle: $7,500 (x10)
- Labor Requirements for Charging Infrastructure?: Yes
  - Charging Infrastructure Credit: $15,000
- Total Credit: $90,000

**Post-Credit Cost: $360,000**

Direct Pay?: Yes
Efficiency (179D)

Up to $5/sq ft deduction

New and Retrofits

Labor

Transfer to Designer