

Credits Impacted by the BBB	New Expiration and Phase-Out Dates	FEOC Restrictions	Transferability	Other Comments and Considerations
45Q		No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a SPE or FIE.	Transfers of credits to SPEs are not permitted.	The credit rate for carbon oxide used as a tertiary injectant or otherwise utilized in an approved manner is increased to the rate applicable to secure geological storage of carbon oxide.
45U		<p>No credit is allowed after 2027 if nuclear fuel is imported from China, Russia, Iran or North Korea (subject to an exception for binding contracts in effect before January 1, 2023).</p> <p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a SPE.</p> <p>No credit is allowed in taxable years beginning after the date which is two years following enactment of the Bill if the taxpayer is a FIE.</p>	Transfers of credits to SPEs are not permitted.	
45V	The credit would sunset for projects that had not yet commenced construction by December 31, 2027.			

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45X	<p>The SFC Bill eliminates the credit for wind energy components produced and sold after December 31, 2027.</p> <p>The credit for applicable critical minerals begins to phase out after 2030 as follows: (i) 75% for 2031; (ii) 50% for 2032; (iii) 25% for 2033; and (iv) -0-% after 2033.</p> <p>The credit for metallurgical steel ends after 2029.</p>	<p>No credit is allowed for components that include material assistance from a prohibited foreign entity in taxable years beginning after enactment of the Bill.</p> <p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a prohibited foreign entity.</p>	Transfers of credits to SPEs are not permitted.	<p>Credit for eligible components integrated, incorporated or assembled into another eligible component is allowed only if (i) the primary and secondary components are manufactured at the same facility, (ii) the secondary component is sold to an unrelated person within 12 months and (iii) at least 65% of the secondary component is attributable to primary components mined, produced or manufactured in the United States.</p> <p>A new category of applicable critical minerals is added for metallurgical steel, with a credit rate of 2.5% of costs.</p>
45Z	Extends the credit through December 31, 2029.	<p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a SPE.</p> <p>No credit is allowed in taxable years beginning after the date which is two years following enactment of the Bill if the taxpayer is a FIE or makes certain payments to prohibited foreign entities.</p>	Transfers of credits to SPEs are not permitted.	<p>Credit not allowed unless the fuel is produced from feedstocks exclusively sourced from the United States, Canada or Mexico.</p> <p>Credit rate for sustainable aviation fuel reduced to conform to rate applicable to other transportation fuels.</p> <p>GHG Life Cycle emissions must exclude emissions attributable to indirect land use change. Renewable natural gas produced from animal manure shall have distinct emissions</p>

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				<p>rates for each feedstock. These changes are effective January 1, 2026.</p> <p>Negative carbon intensity scores not permitted, except Treasury is directed to provide guidance on feedstocks derived from animal manure, which may be negative.</p>
45Y Clean Electricity Production Tax Credit	<p>The 45Y credit for wind and solar projects would not be available for facilities placed in service after December 31, 2027.</p> <p>Phase-out for other credit eligible projects begins after 2032.</p>	<p>No credit is allowed for a facility that starts construction after December 31, 2025, if the taxpayer receives material assistance from a prohibited foreign entity.</p> <p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a prohibited foreign entity.</p>	Transfers of credits to SPEs are not permitted.	<p>An energy community bonus is added for advanced nuclear facilities located in a metropolitan statistical area which has (or, at any time during the period beginning after December 31, 2009, had) 0.17% or greater direct employment related to the advancement of nuclear power, including employment related to (i) an advanced nuclear facility, (ii) advanced nuclear power research and development, (iii) nuclear fuel cycle research, development or production, including mining, enrichment, manufacture, storage, disposal or recycling of nuclear fuel, and (iv) the manufacturing or assembly of components used in an advanced nuclear facility.</p>

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48E	<p>The 48E credit for wind and solar projects would not be available for facilities placed in service after December 31, 2027.</p> <p>Phase-out for other credit eligible projects begins after 2032.</p>	<p>No credit is allowed for a facility that starts construction after December 31, 2025, if the taxpayer receives material assistance from a prohibited foreign entity.</p> <p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a prohibited foreign entity.</p>	Transfer of credits to SPEs are not permitted.	<p>10-year recapture period is provided for certain “applicable payments” made to prohibited foreign entities.</p> <p>Increasing thresholds provided for manufactured components for purposes of the domestic content requirements.</p>