

Credits Impacted by the BBB	New Expiration and Phase-Out Dates	FEOC Restrictions	Transferability	Other Comments and Considerations
45Q Credit for Carbon Oxide Sequestration		No credit is allowed in taxable years beginning after the date of enactment of the Bill if the taxpayer is a SPE or FFI.	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 Zero-Emission Nuclear Power Production Credit		<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.	Note, this credit is only available for the existing nuclear fleet.
45V Credit for Production of Clean Hydrogen	The credit would sunset for projects that had not yet commenced construction as of January 1, 2026.			

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45X Advanced Manufacturing Production Credit	<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 percent for 2031; (ii) 50 percent for 2032; (iii) 25 percent for 2033; and (iv) -0- percent after 2033.</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.	Credit for eligible components integrated, incorporated or assembled into another eligible component is repealed for taxable years beginning after December 31, 2026.
45Z Clean Fuel Production Credit	Extends the credit through December 31, 2031	<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 reduced by 80 percent of the “foreign feedstock percentage” with respect to transportation fuel (i.e., the percentage of feedstock produced outside of the United States, Mexico or Canada) after December 31, 2025.</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 rates for each</p>

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				<p>feedstock. These changes are effective January 1, 2026.</p> <p>Negative carbon intensity scores not permitted, except Treasury has authority to provide negative carbon intensity scores for feedstocks derived from animal manure.</p>
45Y Clean Electricity Production Tax Credit	<p>The 45Y credit for wind and solar facilities would be phased out over time: (i) 60 percent of credit allowed for construction of facilities that begins in 2026; (ii) 20 percent of credit allowed for construction of facilities that begins in 2027; and (iii) no credit allowed for construction of facilities that begins in 2028.</p> <p>No comparable phase-outs for nuclear, geothermal or hydro power. Instead, 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. This would be determined by calculating the “material assistance cost ratio” for the credit eligible property, and whether it falls below a certain threshold percentage: (i) 40 percent for 2026, (ii) 45 percent for 2027, (iii) 50 percent by 2028, (iv) 55 percent by 2029, and (v) 60 percent by 2030.</p> <p>No credit is allowed in taxable years beginning after the date of enactment of the Bill if the</p>	Transfers of credits to SPEs are not permitted.	

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		taxpayer is a prohibited foreign entity.		
48E Clean Electricity Investment Credit	<p>The 48E credit for wind and solar facilities would be phased out over time: (i) 60 percent of credit allowed for construction of facilities that begins in 2026; (ii) 20 percent of credit allowed for construction of facilities that begins in 2027; and (iii) no credit allowed for construction of facilities that begins in 2028.</p> <p>No comparable phase-outs for nuclear, geothermal or hydro power, or for energy storage technology. Instead, 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. This would be determined by calculating the “material assistance cost ratio” for the credit eligible property, and whether it falls below a certain threshold percentage: (i) 40 percent for 2026, (ii) 45 percent for 2027, (iii) 50 percent by 2028, (iv) 55 percent by 2029, and (v) 60 percent by 2030.</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.	