

Policy and Regulation Alert

Akin Gump

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IRS Issues Request for Public Comment on Clean Energy and Climate Provisions Included in Inflation Reduction Act

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On October 5, 2022, the Department of Treasury and Internal Revenue Service (IRS) released six Notices requesting comments on anticipated regulations and other guidance under various climate and clean energy incentives included in Public Law 117-169, 136 Stat. 1818 (“Inflation Reduction Act” or IRA).

Each Notice includes a request for public input on specific issues as well as a general request for comments on the relevant provisions.

1. **Notice 2022-46** solicits public input on certain “Consumer Vehicle Credits” issues involving Section 25E and Section 30D.
2. **Notice 2022-47** solicits public input on certain “Manufacturing Credits” issues involving Section 48C and Section 45X.
3. **Notice 2022-48** solicits public input on certain “Incentives for Homes/Buildings” issues involving Section 25C, 25D, 45L and 179D.
4. **Notice 2022-49** solicits public input on certain “**Energy Generation Incentives**” issues involving Sections 45, 45U, 45Y, 48 and 48E.
5. **Notice 2022-50** solicits public input on certain “Credit Monetization” issues involving Section 6417 and Section 6418.
6. **Notice 2022-51** solicits public input on certain “Credit Enhancements” issues involving Sections 30C, 45, 45L, 45Q, 45U, 45V, 45Y, 45Z, 48, 48C, 48E and 179D.

The publication of these Notices is not proposed guidance for purposes of the critical mineral and battery component requirements or the prevailing wage and apprenticeship requirements included in certain provisions of the IRA. Further, Treasury confirms that any future Notice that does constitute proposed guidance for these purposes will be affirmatively identified as such. Public comments to the Notices are due to the IRS by Friday, November 4, 2022.

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