

## Final “tech-neutral” credit regulations – clean electricity production credit & clean electricity investment credit

On January 15, 2025, Treasury and the IRS published in the Federal Register final regulations under sections 45Y and 48E (together, “Tech-Neutral Credits”) (T.D. 10024, the “Final Regulations”). This guidance considers over 1,800 written comments in response to the proposed regulations on June 3, 2024 (REG-119283-23), the “Proposed Regulations”) and testimony provided by 36 speakers during public hearings held in person and telephonically on August 12, 2024, and August 13, 2024 respectively.

**URL:** <https://www.federalregister.gov/documents/2025/01/15/2025-00196/section-45y-clean-electricity-production-credit-and-section-48e-clean-electricity-investment-credit>

**URL:** <https://www.federalregister.gov/documents/2024/06/03/2024-11719/section-45y-clean-electricity-production-credit-and-section-48e-clean-electricity-investment-credit>

Deloitte Tax LLP provides an analysis of the Final Regulations in a new alert.

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250328\\_4\\_suppA.pdf](https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250328_4_suppA.pdf)

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