

IRS	IRA	Name	Description
25C	13301	Energy Efficient Home Improvement Credit	30% up to \$3200/year for EE and electrification upgrades
25D	13302	Residential Clean Energy Credit	30% uncapped for rooftop solar, battery storage, and geothermal
45L	13304	Energy Efficient Home Credit	Up to \$5000/dwelling unit for developers, investors, homebuilders
179D	13303	Commercial Buildings Energy Efficiency Deduction	Up to \$5.00/sqft for energy efficient building
48E	13501	Clean Electricity Investment Credit	30 percent of the cost of installed equipment, down to 26 percent in 2033 and 22 percent in 2034
45Y	13701	Clean Electricity Production Credit	0.3 cents/kWh, with an increased credit amount of 5x the base amount (1.5 cents/kWh) if prevailing wage and apprenticeship requirements are met
45V	13704	Clean Hydrogen Production Credit	Up to 60 cents/kg of clean hydrogen produced
48C	13801	Advanced Energy Project Credit	30% of investment in new or upgraded factories to build specified renewable energy components
45Q	13801	Carbon Oxide Sequestration	Computed per metric ton of CO captured and sequestered; amount and features depend on equipment used
30D	13801	New Clean Vehicle Credit	Up to \$7500 for qualified new plug-in EV or fuel cell electric vehicle
25E	13402	Used Clean Vehicle Credit	30% of sales price up to \$4000