



TaxNewsFlash

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Rev. Proc. 2025-14: List of qualifying technologies for clean electricity credits

The IRS today released [Rev. Proc. 2025-14](#), which contains the first annual table that provides greenhouse gas emissions rates for certain types or categories of facilities that are eligible for the clean electricity production and investment tax credits under sections 45Y and 48E.

According to a [Treasury release](#), the annual table provides confirmation that certain clean electricity facilities qualify for the credits, consistent with the final regulations that were released earlier this month. Read [TaxNewsFlash](#)

Taxpayers with types or categories of facilities that are not described in the annual table can request a provisional emissions rate (PER) for those facilities.

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