



TaxNewsFlash

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Notice 2025-31: Guidance for energy community bonus credit under sections 45, 45Y, 48, and 48E

The IRS today released [Notice 2025-31](#) that provides information taxpayers may use to determine whether they meet certain requirements under the Statistical Area Category or the Coal Closure Category as described in Notice 2023-29 for purposes of qualifying for energy community bonus credit amounts or rates under sections 45, 45Y, 48, and 48E.

Notice 2025-31 does not provide information addressing the Brownfield Category as described in section 3.02 of Notice 2023-29, and none of the information is applicable for purposes of the qualifying advanced energy project credit determined under section 48C.

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