



TaxNewsFlash

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IRS issues FAQs for modification of several energy credits and deductions expiring under OBBBA

The IRS today issued frequently asked questions (FAQs) in [Fact Sheet 2025-5](#) relating to the modification of sections 25C, 25D, 25E, 30C, 30D, 45L, 45W, and 179D under Pub. L. No. 119-21 (the “One Big Beautiful Bill Act”) (OBBBA)).

As explained in the related IRS release—[IR-2025-86](#) (August 21, 2025)—the FAQs provide guidance on several energy credits and deductions that are expiring under OBBBA and their termination dates. The FAQs also provide clarification on the availability of the new clean vehicle credit, the energy efficient home improvement credit, and the residential clean energy credit, among others.

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