



TaxNewsFlash

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Inflation adjustment factor and applicable amounts for clean electricity production credit under section 45Y

The U.S. Treasury Department and IRS today released a [document](#) for publication in the Federal Register providing the 2025 inflation adjustment factor and applicable amounts to be used in calculating the amount of the clean electricity production credit allowable under section 45Y.

- The inflation adjustment factor is 1.9971.
- The applicable amount provided in section 45Y(a)(2)(A) (the base amount) is 0.6 cents, and the applicable amount provided in section 45Y(a)(2)(B) (the alternative amount) is 3 cents.

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