

TaxNewsFlash

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Notice 2026-15: Interim guidance on restrictions to energy credits under sections 45X, 45Y, and 48E if material assistance from prohibited foreign entity

The IRS today released [Notice 2026-15](#), providing interim guidance on restrictions enacted by Pub. L. No. 119-21 (known as the “One Big Beautiful Bill Act” (OBBA)) to energy credits under sections 45X, 45Y, and 48E when electricity-producing qualified facilities, energy storage technologies, or eligible components receive material assistance from a prohibited foreign entity (PFE).

In particular, Notice 2026-15 provides guidance regarding the calculation of the material assistance cost ratio (MACR) for purposes of determining whether there was material assistance from a PFE and the safe harbors authorized by the OBBBA, along with example calculations under those safe harbors.

The notice states that the Treasury Department and IRS intend to issue more comprehensive proposed regulations and other further guidance with respect to the definition of a PFE and the material assistance rules, including new safe harbor tables as authorized in the OBBBA.

As explained in a related IRS release—[IR-2026-23](#) (February 12, 2026), the notice provides that taxpayers may rely on the rules in the notice to calculate the material assistance cost ratio for:

- Any section 45Y or 48E qualified facility or energy storage technology the construction of which begins after December 31, 2025, until 60 days after the publication of the forthcoming safe harbor tables
- Any section 45X eligible components sold in taxable years beginning after July 4, 2025, until the date that the forthcoming safe harbor tables are published

The notice also requests general comments, as well as comments on a list of specific questions, by March 30, 2026.

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