

Request for Comments on Incentive Provisions for Improving the Energy Efficiency of Residential and Commercial Buildings

Notice 2022-48

SECTION 1. PURPOSE

The Department of the Treasury (Treasury Department) and the Internal Revenue Service (IRS) plan to issue guidance regarding the provisions of §§ 25C, 25D, 45L, and 179D of the Internal Revenue Code (Code), as amended by §§ 13301, 13302, 13304, and 13303, respectively, of Public Law 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act of 2022 (IRA). This notice requests general comments on questions arising because of these amendments, as well as specific comments involving questions listed in section 3 of this notice. Comments received in response to this notice will help to inform the development of guidance implementing §§ 25C, 25D, 45L, and 179D.

SECTION 2. BACKGROUND

.01 Energy Efficient Home Improvement Credit (§ 25C)

Section 25C was originally enacted by § 1333(a) of the Energy Policy Act of 2005, Pub. L. 109-58, 119 Stat. 594, 1026 (August 8, 2005), to provide the nonbusiness energy property credit for the purchase and installation of certain energy efficient improvements in taxpayers' principal residences. Section 25C has been amended

several times, most recently by § 13301 of the IRA, which renamed this provision the “energy efficient home improvement credit” (§ 25C credit).

Before the enactment of the IRA, § 25C had expired after December 31, 2021. Section 13301(a) of the IRA amends § 25C(g) to make the § 25C credit available through December 31, 2032.

Section 13301(b) of the IRA amends § 25C(a) to allow a credit for 30 percent of amounts paid or incurred by individual taxpayers during the taxable year for qualified energy efficiency improvements and residential energy property expenditures. As amended by § 13301(c) of the IRA, the § 25C credit is generally limited to an annual cap of \$1,200, with exceptions for certain categories of improvements. The caps and categories of improvements under these exceptions are as follows: \$600 for qualified energy property; \$600 for exterior windows and skylights; \$250 for any single exterior door; and \$500 in the aggregate for all exterior doors. Heat pumps, heat pump water heaters, biomass stoves, and biomass boilers are allowed an aggregate annual credit for such improvements of up to \$2,000.

Section 13301(d) of the IRA amends the definition of “energy efficient building envelope components” and “building envelope component,” terms that help define the types of improvements that are qualified energy efficiency improvements. As amended by the IRA, § 25C(c)(2) defines “energy efficient building envelope component” as a building envelope component that meets, (A) in the case of an exterior window or skylight, Energy Star most efficient certification requirements, (B) in the case of an exterior door, applicable Energy Star requirements, and (C) in the case of any other component, the criteria for such component established by the most recent International

Energy Conservation Code standard in effect as of the start of the calendar year 2 years prior to the calendar year in which such component is placed in service. As amended by the IRA, § 25C(c)(3) defines “building envelope component” as (A) any insulation material or system, including air sealing material or system, which is specifically and primarily designed to reduce the heat loss or gain of a dwelling unit when installed in or on the dwelling unit, (B) exterior windows (including skylights), and (C) exterior doors.

Section 13301(e) of the IRA amends the definitions of “residential energy property expenditures” and “qualified energy property.” As amended by the IRA, § 25C(d)(1) defines “residential energy property expenditures” as expenditures made by the taxpayer for qualified energy property that is (A) installed on or in connection with a dwelling unit located in the United States and used as a residence by the taxpayer, and (B) originally placed in service by the taxpayer, including labor costs properly allocable to onsite preparation, assembly, or original installation of the property. As amended by the IRA, § 25C(d)(2) defines “qualified energy property” as:

(A) Any of the following that meet or exceed the highest efficiency tier (not including any advanced tier) established by the Consortium for Energy Efficiency that is in effect as of the beginning of the calendar year in which the property is placed in service: (i) an electric or natural gas heat pump water heater, (ii) an electric or natural gas heat pump, (iii) a central air conditioner, (iv) a natural gas, propane, or oil water heater, or (v) a natural gas, propane, or oil furnace or hot water boiler.

(B) A biomass stove or boiler that (i) uses the burning of biomass fuel to heat a dwelling unit located in the United States and used as a residence by the taxpayer, or to

heat water for use in such a dwelling unit, and (ii) has a thermal efficiency rating of at least 75 percent (measured by the higher heating value of the fuel).

(C) Any oil furnace or hot water boiler that (i) is placed in service after December 31, 2022 and before January 1, 2027, and (I) meets or exceeds 2021 Energy Star efficiency criteria, and (II) is rated by the manufacturer for use with fuel blends at least 20 percent of the volume of which consists of an eligible fuel, or (ii) is placed in service after December 31, 2026, and (I) achieves an annual fuel utilization efficiency rate of not less than 90, and (II) is rated by the manufacturer for use with fuel blends at least 50 percent of the volume of which consists of an eligible fuel.

(D) Any improvement to, or replacement of, a panelboard, sub-panelboard, branch circuits, or feeders that (i) is installed in a manner consistent with the National Electric Code, (ii) has a load capacity of not less than 200 amps, (iii) is installed in conjunction with (I) any qualified energy efficiency improvements, or (II) any qualified energy property described in § 25C(d)(2)(A) through (C) for which a credit is allowed under this section, and (iv) enables the installation and use of any property described in subclause (I) or (II) of § 25C(d)(2)(D)(iii).

As amended by the IRA, § 25C(d)(3) defines “eligible fuel” as (A) biodiesel and renewable diesel (within the meaning of § 40A), (B) second generation biofuel (within the meaning of § 40), and (C) transportation fuel (as defined in § 45Z(d)(5)).

Section 13301(f) of the IRA expands the types of expenditures eligible for the § 25C credit to include expenditures for home energy audits. Section 25C(e) defines “home energy audit” as an inspection and written report with respect to a dwelling unit located in the United States and owned or used by the taxpayer as the taxpayer’s

principal residence that (1) identifies the most significant and cost-effective energy efficiency improvements with respect to such dwelling unit, including an estimate of the energy and cost savings with respect to each such improvement, and (2) is conducted and prepared by a home energy auditor that meets the certification or other requirements specified by the Secretary of the Treasury or her delegate (Secretary) in regulations or other guidance. As amended by the IRA, § 25C(b)(6) limits the credit for such expenditures to \$150 and imposes a substantiation requirement.

Section 13301(g) of the IRA adds new § 25C(h), which imposes a product identification number requirement. Section 25C(h)(1) provides that no § 25C credit is allowed for any item of specified property placed in service after December 31, 2024, unless (A) such item is produced by a qualified manufacturer, and (B) the taxpayer includes the qualified product identification number of such item on the return of tax for the taxable year. Section 25C(h)(2) defines “qualified product identification number” as, with respect to any item of specified property, the product identification number assigned to such item by the qualified manufacturer pursuant to the methodology referred to in § 25C(h)(3). Section 25C(h)(3) defines “qualified manufacturer” as any manufacturer of specified property that enters into an agreement with the Secretary that provides that such manufacturer will (A) assign a product identification number to each item of specified property produced by such manufacturer utilizing a methodology that will ensure that such number is unique to each such item (by utilizing numbers or letters that are unique to such manufacturer or by such other method as the Secretary may provide), (B) label such item with such number in such manner as the Secretary may provide, and (C) make periodic written reports to the Secretary (at such times and in

such manner as the Secretary may provide) of the product identification numbers so assigned and including such information as the Secretary may require with respect to the item of specified property to which such number was so assigned. Section 25C(h)(4) defines “specified property” as any qualified energy property and any property described in § 25C(c)(3)(B) or (C), referencing exterior windows (including skylights) and exterior doors.

Section 13301(i) of the IRA provides the effective dates for the amendments to § 25C. In general, except as provided in § 13301(i)(2) and (3), the amendments apply to property placed in service after December 31, 2022. Section 13301(i)(2) of the IRA provides that amendments made by § 13301(a) of the IRA relating to the extension of the credit apply to property placed in service after December 31, 2021. Section 13301(i)(3) of the IRA provides that amendments made by § 13301(g) of the IRA relating to the requirements for product identification numbers apply to property placed in service after December 31, 2024.

.02 Residential Clean Energy Credit (§ 25D)

Section 25D was originally enacted by § 1335(a) of the Energy Policy Act of 2005, Pub. L. 109–58, 119 Stat. 594, 1033 (August 8, 2005) to provide a tax credit for expenditures made to improve the energy efficiency of taxpayers’ residential property. Section 25D has been amended several times, most recently by § 13302 of the IRA. Section 25D(a) allows a credit for individual taxpayers for an amount equal to the sum of the applicable percentages of certain qualified expenditures, such as solar electric property and geothermal heat pump property, made during the taxable year (§ 25D credit).

Section 13302(a)(1) of the IRA amends § 25D(h), extending § 25D through December 31, 2034. Section 13302(a)(2) of the IRA amends the phaseout of the tax credit provided in § 25D(g). As amended by the IRA, § 25D(g)(1) through (5) provides that for purposes of calculating the § 25D credit, the applicable percentage of the phaseout is:

(1) in the case of property placed in service after December 31, 2016, and before January 1, 2020, 30 percent;

(2) in the case of property placed in service after December 31, 2019, and before January 1, 2022, 26 percent;

(3) in the case of property placed in service after December 31, 2021, and before January 1, 2033, 30 percent;

(4) in the case of property placed in service after December 31, 2032, and before January 1, 2034, 26 percent, and

(5) in the case of property placed in service after December 31, 2033, and before January 1, 2035, 22 percent.

Section 13302(b) of the IRA amends § 25D(a)(6) to include “qualified battery storage technology expenditures” as eligible for the § 25D credit and amends § 25D(d)(6). As amended by the IRA, § 25D(d)(6) defines the term “qualified battery storage technology expenditure” as an expenditure for battery storage technology that is installed in connection with a dwelling unit located in the United States that is used as a residence by the taxpayer, and has a capacity of not less than 3 kilowatt hours.

Section 13302(d)(1) of the IRA provides that except as provided in § 13302(d)(2) of the IRA, the amendments made to § 25D by § 13302 of the IRA apply to

expenditures made after December 31, 2021. Section 13302(d)(2) of the IRA provides that the amendments to § 25D pertaining to qualified battery energy technology apply to expenditures made after December 31, 2022.

.03 New Energy Efficient Home Credit (§ 45L)

Section 45L was originally enacted by § 1332(a) of the Energy Policy Act of 2005, Public Law 109-58, 119 Stat 594, 1024 (on August 8, 2005), to provide a credit for the construction of new energy efficient homes (§ 45L credit). Section 45L has been amended several times, most recently by § 13304 of the IRA.

Section 13304 of the IRA retroactively extends the § 45L credit for dwelling units acquired after December 31, 2021, by retaining the credit requirements in place prior the enactment of the IRA. For dwelling units acquired after December 31, 2022, the IRA adds new energy efficiency standards, and new credit amounts, some of which are increased based on meeting a prevailing wage requirement.¹ As amended by the IRA, the § 45L credit is available for dwelling units acquired before January 1, 2033.

Section 45L(a)(1) provides that for purposes of the general business credit under § 38 of the Code, in the case of an eligible contractor, the § 45L credit for the taxable year is the applicable amount for each qualified new energy efficient home that is constructed by the eligible contractor and acquired by a person from such eligible contractor for use as a residence during the taxable year.

Section 45L(a)(2) provides that the “applicable amount” ranges from between \$500 and \$5,000 and is based on a combination of (A) whether the dwelling unit is eligible to participate in the Energy Star Residential New Construction Program, the

¹ Similar prevailing wage requirements were added by the IRA to several other tax credit provisions of the Code. These provisions will be addressed in a separate notice requesting comments.

Energy Star Manufactured New Homes program, or the Energy Star Multifamily New Construction Program; and (B) whether the dwelling unit is certified as a zero energy ready home under the zero energy ready home program of the Department of Energy as in effect on January 1, 2023 (or any successor program determined by the Secretary). In all cases, the dwelling unit must satisfy either the amended energy saving requirements provided in § 45L(c)(2) for single family homes or in § 45L(c)(3) for multifamily homes (whichever applies).

.04 Energy Efficient Commercial Buildings Deduction (§ 179D)

Section 179D was originally enacted by § 1331(a) of the Energy Policy Act of 2005, Public Law 109-58, 119 Stat. 594, 1020 (August 8, 2005), to provide a deduction for the cost of energy efficient commercial building property. Section 179D has been amended several times, most recently by § 13303 of the IRA.

Section 13303 of the IRA amends § 179D by changing the deduction amount (subject to prevailing wage and apprenticeship requirements), revising the energy efficiency requirements, removing the partial deduction and the interim rule for lighting systems, broadening the type of entities that may allocate the deduction to a designer, and providing a new alternative deduction for energy efficient building retrofit property (alternative deduction). The amendments are generally effective for taxable years beginning after December 31, 2022. However, the alternative deduction applies to property placed in service after December 31, 2022 (in taxable years ending after such date) if such property is placed in service pursuant to a qualified retrofit plan established after December 31, 2022.

Section 179D(a) allows as a deduction an amount equal to the cost of energy

efficient commercial building property (EECBP) placed in service during the taxable year. As amended by § 13303(a) of the IRA, § 179D(b)(1) provides that the deduction with respect to any building for any taxable year cannot exceed the excess (if any) of the product of the applicable dollar value and the square footage of the building, over the aggregate amount of § 179D deductions (including under the alternative deduction) with respect to the building for the 3 taxable years immediately preceding such taxable year (or, in the case of any such deduction allowable to a person other than the taxpayer, for any taxable year ending during the 4-taxable-year period ending with such taxable year). Section 179D(b)(2) provides that the applicable dollar value is an amount equal to \$0.50 increased (but not above \$1.00) by \$0.02 for each percentage point by which the total annual energy and power costs for the building are certified to be reduced by a percentage greater than 25 percent.

Section 179D(b)(3) provides an increased deduction amount for property that satisfies prevailing wage and apprenticeship requirements.²

Section 179D(b)(3)(B) provides that in the case of any EECBP, energy efficient building retrofit property, or property installed pursuant to a qualified retrofit plan, such property meets the requirements for an increased deduction amount if installation of such property begins prior to the date that is 60 days after the Secretary publishes guidance with respect to the prevailing wage and apprenticeship requirements of § 179D(b)(4)(A) or (5), or installation of such property satisfies the prevailing wage and apprenticeship requirements.

² Similar prevailing wage and apprenticeship requirements were added by the IRA to several other tax credit provisions of the Code. These provisions will be addressed in a separate notice requesting comments.

Section 179D(b)(6) directs the Secretary to issue regulations or other guidance as the Secretary determines necessary to carry out the purposes of § 179D(b), including regulations or other guidance that provides for requirements for recordkeeping or information reporting for purposes of administering the requirements of § 179D(b).

Section 13303(a)(2) of the IRA decreased the minimum energy efficiency savings required for the § 179D deduction by amending the definition of EECBP. As amended by the IRA, § 179D(c)(1) now defines EECBP, in part, as property that is certified as being installed as part of a plan designed to reduce the total annual energy and power costs with respect to the interior lighting systems, heating, cooling, ventilation, and hot water systems of the building by 25 percent or more in comparison to a reference building that meets the minimum requirements of Reference Standard 90.1.

As amended by the IRA, § 179D(c)(2) provides that for purposes of § 179D, the term “Reference Standard 90.1” means, with respect to any property, the more recent of (A) Standard 90.1-2007 published by the American Society of Heating, Refrigerating, and Air Conditioning Engineers and the Illuminating Engineering Society of North America; or (B) the most recent Standard 90.1 published by the American Society of Heating, Refrigerating, and Air Conditioning Engineers and the Illuminating Engineering Society of North America for which the Department of Energy has issued a final determination and that has been affirmed by the Secretary, after consultation with the Secretary of Energy, for purposes of § 179D not later than the date that is 4 years before the date such property is placed in service.

As redesignated and then amended by § 13303(c) of the IRA, § 179D(d)(1) directs the Secretary, after consultation with the Secretary of Energy, to promulgate

regulations that describe in detail methods for calculating and verifying energy and power consumption and cost with respect to any property, based on the provisions of the most recent California Nonresidential Alternative Calculation Method Approval Manual affirmed by the Secretary, after consultation with the Secretary of Energy, for purposes of § 179D not later than the date that is 4 years before the date such property is placed in service.

As redesignated and then amended by § 13303(a)(6) of the IRA, § 179D(d)(3)(A) provides that in the case of EECBP installed on or in property owned by a specified tax-exempt entity, the Secretary is to promulgate regulations or guidance to allow the allocation of the deduction to the person primarily responsible for designing the property in lieu of the tax-exempt owner of such property, which person is treated as the taxpayer for purposes of § 179D. As amended by the IRA, § 179D(d)(3)(B) defines “specified tax-exempt entity” as –

- (i) the United States, any State or political subdivision thereof, any U.S. territory, or any agency or instrumentality of any of the foregoing;
- (ii) an Indian tribal government (as defined in § 30D(g)(9) of the Code) or Alaska Native Corporation (as defined in § 3 of the Alaska Native Claims Settlement Act (43 U.S.C. 1602(m))); and
- (iii) any organization exempt from tax imposed by chapter 1 of the Code.

Section 13303(a)(7) of the IRA adds new § 179D(f) to provide an alternative deduction for energy efficient building retrofit property. Section 179D(f)(1) provides that in the case of a taxpayer that elects (at such time and in such manner as the Secretary may provide) the alternative deduction with respect to any qualified building, the

taxpayer is allowed as a deduction for the taxable year that includes the date of the qualifying final certification with respect to the qualified retrofit plan of such building, an amount equal to the lesser of (A) the excess described in § 179D(b) (determined by substituting “energy use intensity” for “total annual energy and power costs” in § 179D(b)(2)); or (B) the aggregate adjusted basis (determined after taking into account all adjustments with respect to such taxable year other than the reduction under § 179D(e)) of energy efficient building retrofit property placed in service by the taxpayer pursuant to such qualified retrofit plan.

Section 179D(f)(2) provides that for purposes of the alternative deduction the term “qualified retrofit plan” means a written plan prepared by a qualified professional that specifies modifications to a building that, in the aggregate, are expected to reduce such building’s energy use intensity by 25 percent or more in comparison to the baseline energy use intensity of such building. A qualified retrofit plan must require a qualified professional to –

- (A) certify the energy use intensity of such building as of any date during the 1-year period ending on the date on which the property installed pursuant to such a plan is placed in service;
- (B) certify the status of property installed pursuant to such plan as meeting the requirements of § 179D(f)(3)(B) and (C); and
- (C) certify the energy use intensity of such building as of any date that is more than 1 year after the date on which the property installed pursuant to such plan is placed in service.

Section 179D(f)(3) provides that for purposes of the alternative deduction, the

term “energy efficient building retrofit property” means property (A) with respect to which depreciation (or amortization in lieu of depreciation) is allowable; (B) that is installed on or in any qualified building; (C) that is installed as part of (i) the interior lighting systems, (ii) the heating, cooling, ventilation, and hot water systems, or (iii) the building envelope; and (D) that is certified in accordance with § 179D(f)(2)(B) as meeting the requirements of § 179D(f)(3)(B) and (C).

Section 179D(f)(4) provides that for purposes of the alternative deduction, the term “qualified building” means any building that is located in the United States and was originally placed in service not less than 5 years before the establishment of the qualified retrofit plan with respect to such building.

Section 179D(f)(5) provides that for purposes of the alternative deduction, the term “qualifying final certification” means, with respect to any qualified retrofit plan, the certification described in § 179D(f)(2)(C) if the energy use intensity certified in such certification is not more than 75 percent of the baseline energy use intensity of the building.

Section 179D(f)(6)(A) provides that for purposes of the alternative deduction, the term “baseline energy use intensity” means the energy use intensity certified under § 179D(f)(2)(A), as adjusted to take into account weather. Section 179D(f)(6)(B) provides that for purposes of § 179D(f)(6)(A), the adjustments described in § 179D(f)(6)(A) must be determined in such manner as the Secretary provides.

Section 179D(f)(7)(A) provides that for purposes of the alternative deduction, the term “energy use intensity” means the annualized, measured site energy use intensity determined in accordance with such regulations or other guidance as the Secretary

provides and measured in British thermal units. Section 179D(f)(7)(B) provides that the term “qualified professional” means an individual who is a licensed architect or a licensed engineer and meets such other requirements as the Secretary may provide.

Section 179D(f)(8)(A) provides that in the case of any building with respect to which an election is made for an alternative deduction, the term EECBP does not include any energy efficient building retrofit property with respect to which a deduction is allowable under § 179D(f). Section 179D(f)(8)(B)(i) provides that except as provided in § 179D(f)(8)(B)(ii), the special rules provided by § 179D(d) do not apply for purposes of the alternative deduction. Section 179D(f)(8)(B)(ii) provides that rules similar to the rules of § 179D(d)(3) related to the allocation of the deduction for public property apply for purposes of the alternative deduction.

SECTION 3. REQUEST FOR COMMENTS

The Treasury Department and the IRS request comments on questions arising from the amendments made by the IRA to §§ 25C, 25D, 45L, and 179D. Commenters are encouraged to specify the issues on which guidance is needed most quickly as well as the most important issues on which guidance is needed. In addition to general comments, the Treasury Department and the IRS request comments that address the following specific questions:

.01 Energy Efficient Home Improvement Credit (§ 25C):

(1) Section 25C(e)(2) directs the Secretary to prescribe “certification or other requirements” for home energy auditors for credit eligibility. What criteria should the Treasury Department and the IRS consider requiring for certification or other requirements for home energy auditors?

(2) Is guidance needed regarding the definition of “qualified energy property” in

§ 25C(d)(2) as amended by the IRA, such as definitions for the terms “panelboard” or “feeders”? Specifically, § 25C(d)(2)(B) defines “qualified energy property” to include biomass stoves or boilers, but only those that have “a thermal efficiency rating of at least 75 percent (measured by the higher heating value of the fuel).” Is guidance needed to define the term “thermal efficiency rating”? If so, what testing procedures should the Treasury Department and the IRS consider requiring or permitting to be used by manufacturers to measure thermal efficiency and demonstrate ratings that are valid for purposes of the § 25C credit?

(3) Section 25C(h) requires qualified manufacturers to provide unique product identification numbers to each item of specified property and make periodic written reports to the Secretary of the product identification numbers assigned. What should the Treasury Department and the IRS consider (1) in determining the manner of agreements between the IRS and the qualified manufacturer; (2) in developing a methodology to ensure that each product identification number is unique to each item of specified property; (3) in prescribing the manner by which such specified property must be labeled with unique product identification numbers; and (4) in developing the requirements for the qualified manufacturers’ periodic written reports?

(4) Please provide comments on any other topics relating to the § 25C credit that may require guidance.

.02 Residential Clean Energy Credit (§ 25D):

(1) Is guidance needed regarding the definition of “qualified battery storage technology expenditure” in § 25D(d)(6)?

(2) Section 25D(b)(2) provides that no credit is allowed under § 25D for an item

of property described in § 25D(d)(1) unless such property is certified for performance by the non-profit Solar Rating Certification Corporation, or a comparable entity endorsed by the government of the State in which such property is installed. What information should the Treasury Department and the IRS consider in determining what constitutes a “comparable entity”?

(3) Please provide comments on any other topics relating to the § 25D credit that may require guidance.

.03 New Energy Efficient Home Credit (§ 45L):

(1) Section 45L(b)(3) provides that for purposes of § 45L, the term “construction” includes “substantial reconstruction and rehabilitation.” Is guidance defining the term “substantial reconstruction and rehabilitation” needed? If so, how should the term be defined? If needed, should the definition align with requirements or standards used in the qualified Energy Star and Zero Energy Ready Home Programs?

(2) Please provide comments on any other topics relating to the § 45L credit that may require guidance.

.04 Energy Efficient Commercial Buildings Deduction (§ 179D):

(1) Section 179D(d)(3)(A) provides that in the case of EECBP installed on or in property owned by a specified tax-exempt entity, the Secretary is to promulgate regulations or guidance to allow the allocation of the deduction “to the person primarily responsible for designing the property in lieu of the owner of such property.” What criteria should the Treasury Department and the IRS consider in providing rules to determine the person that is “primarily responsible for designing the property” under § 179D(3)(A)?

(2) Section 179D(f)(7)(A) provides that for purposes of § 179D(f), the term “energy use intensity” means the annualized, measured site energy use intensity determined in accordance with such regulations or other guidance as the Secretary provides and measured in British thermal units.

(a) What criteria should the Treasury Department and the IRS consider in developing regulations or other guidance addressing this determination?

(b) How should the instruction in § 179D(h)(1) requiring that new technologies regarding renewable energy be taken into account in determining energy efficiency and savings be taken into account in determining energy use intensity?

(3) Section 179D(f)(2) provides detail on a “qualified retrofit plan.” Is guidance providing additional definitions or other guidance regarding qualified retrofit plans needed?

(4) Section 179D(f)(7)(B) provides that the term “qualified professional” means an individual who is a licensed architect or a licensed engineer and meets such other requirements as the Secretary provides. Is any guidance providing other requirements that licensed architects or licensed engineers must satisfy needed?

(5) Please provide comments on any other topics relating to the § 179D deduction that may require guidance.

SECTION 4. SUBMISSION OF COMMENTS

.01 Written comments should be submitted by Friday, November 4, 2022. Consideration will be given, however, to any written comment submitted after Friday, November 4, 2022, if such consideration will not delay the issuance of guidance. The subject line for the comments should include a reference to Notice 2022-48. Comments

may be submitted in one of two ways:

(1) Electronically via the Federal eRulemaking Portal at www.regulations.gov (type IRS-2022-0048 in the search field on the [regulations.gov](http://www.regulations.gov) homepage to find this notice and submit comments).

(2) Alternatively, by mail to: Internal Revenue Service, CC:PA:LPD:PR (Notice 2022-48), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

.02 All commenters are strongly encouraged to submit comments electronically. The Treasury Department and the IRS will publish for public availability any comment submitted electronically, or on paper, to its public docket on [regulations.gov](http://www.regulations.gov).

SECTION 5. 60-DAY RULE NOT EFFECTUATED FOR THE PREVAILING WAGE AND APPRENTICESHIP REQUIREMENT

For purposes of §§ 30C, 45, 45L, 45Q, 45U, 45V, 45Y, 45Z, 48, 48C, 48E, and 179D, the publication of this notice requesting comments is not the publication of guidance with respect to the prevailing wage and apprenticeship requirements, and it is not relevant in determining whether the prevailing wage and apprenticeship requirements are satisfied under such sections. The Treasury Department and the IRS will explicitly identify when it has published guidance with respect to the prevailing wage and apprenticeship requirements that is relevant for determining whether such requirements have been satisfied for purposes of §§ 30C, 45, 45L, 45Q, 45U, 45V, 45Y, 45Z, 48, 48C, 48E, and 179D.

SECTION 6. DRAFTING INFORMATION

The principal author of this notice is the Office of Associate Chief Counsel (Passthroughs & Special Industries). However, other personnel from the Treasury Department and the IRS participated in its development. For further information

regarding this notice, call the energy security guidance contact number at (202) 317-5254 (not a toll-free call).