



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

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The Honorable Bob Goodlatte
Member, U.S. House of Representatives
2 South Main Street
First Floor, Suite A
Harrisonburg, VA 22801-3707

Attention:

Dear Congressman Goodlatte:

This letter responds to your correspondence dated October 29, 2009, on behalf of _____, a representative of _____. She wrote about the incentive for qualified solar electric property under section 25D of the Internal Revenue Code and asked if taxpayers that purchase _____ generators qualify for the residential energy efficiency property credit. She described _____ generators as producing industrial-strength power output to provide supplemental or standby power for residential or commercial applications.

Section 25D provides a credit to homeowners in the amount of 30 percent of their expenditures to install qualified solar electric property. An expenditure qualifies for this credit if the taxpayer makes the expenditure for property located in the United States that uses solar energy to generate electricity for use in a dwelling unit used by the taxpayer as a residence in the United States.

On May 11, 2009, the Service published Notice 2009-41 to provide procedures that manufacturers such as _____ may follow to certify property as qualified residential energy efficient property under section 25D for taxable years beginning after December 31, 2008. Notice 2009-41 also provides guidance on the conditions under which taxpayers seeking to claim the section 25D credit can rely on a manufacturer's certification for taxable years beginning after December 31, 2008. I have enclosed a copy of Notice 2009-41.

I hope this information is helpful. Please contact me or at
if we can assist you further with this matter.

Sincerely,

Charles B. Ramsey
Chief, Branch 6
(Passthroughs & Special Industries)