



How long is the time limit for wind power construction of solar container communication stations

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Under the OBBBA, wind and solar facilities that begin construction (within the meaning of the Code, as further discussed below) after July 4, 2026 must be placed in service by December 31, 2027 in order ...

The New Rules Notice 2025-42 is effective for wind and solar projects that begin construction after September 2, 2025, and before July 4, ...

Wind and solar projects can start construction before September 2, 2025, by beginning physical work of a significant nature or incurring 5% of ...

The changes made by the One Big Beautiful Bill Act (OBBBA) leave only a short window for solar and wind projects to be eligible for clean electricity tax credits under Sections 45Y and 48E, ...

The Notice applies to wind and solar facilities, the construction of which did not begin (as determined under section 5 of Notice 2022-61) prior to September 2, ...

Projects must begin construction before July 5, 2026, to remain eligible. If construction begins before this date, the project may qualify under the four-year continuity safe harbor.

Accordingly, any solar or wind project that has successfully begun construction as of today, or will begin construction in the next ~2 weeks, can continue to utilize the Five Percent Safe Harbor and/or the ...

Developers starting construction of new solar or wind projects during the period September 2, 2025 through July 4, 2026 will have four years to finish after the year construction starts.

IRS Notice 2025-42 redefines "beginning of construction" rules for wind and solar projects claiming clean



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energy tax credits. Key deadlines vary by ...

Under the OBBB, wind and solar facilities must either 1) be placed in service by Dec. 31, 2027, or 2) BOC within one year after enactment of the OBBB (i.e., by July 3, 2026).

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