

What's changed with Elective Pay?

Here's a quick look at the key changes to select Elective Pay-eligible federal clean energy tax credits following the passage of the One Big Beautiful Bill Act (OBBBA).

Type of project & tax credit

Deadline

**Indicates shorter timeline following OBBBA passage*

How to act now

Plug-in hybrid & electric vehicles (45W)

9/30/25*

Prepare to claim credit for vehicles acquired by 9/30/25.

EV chargers (30C)

6/30/26*

Place infrastructure in service by 6/30/26.

Solar & Wind** (48E)**

12/31/27*

Plan ahead! If beginning construction after 7/4/2026, must place in service by 12/31/27.

Energy storage (48E)**

12/31/34

See how energy storage and geothermal can serve your energy needs! These credits are available for projects that start construction before 2035.

Geothermal HVAC (48)

Prohibited Foreign Entity rules

These projects must comply with **new regulations created by OBBBA for projects involving equipment with components from – or entities with ties to – China, Russia, Iran, and North Korea. **These Prohibited Foreign Entity rules make projects ineligible for tax credits if:**

- The taxpayer itself is a Prohibited Foreign Entity
- The taxpayer makes payments to entities that are considered Prohibited Foreign Entities
- A certain percentage of manufactured products used in the project are made by Prohibited Foreign Entities
 - **Projects starting construction before 1/1/26 do not have to comply with this regulation.**



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