



Solar module project starts construction

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In this guidance, the IRS states that solar projects are eligible for the tax credit value for the year they "commence construction," and there are two different tests to determine whether ...

Wind and solar projects on which construction starts after July 4, 2026 must be completed by the end of 2027. Distributed solar developers will still be able to use the 5% test on ...

With the phasing out of the existing 5% safe-harbour path for new utility-scale solar projects, the industry will have to prioritise front-end construction to qualify for federal incentives.

The IRS has released its much-anticipated guidance setting forth the requirements for establishing the beginning of construction for solar energy projects utilizing the commercial solar ...

Developers now succeed by verifiably starting real work fast and keeping it moving. Speed, certainty, and flexibility aren't bonus points--they're the difference between banked return and stranded ...

In Notice 2018-59, the IRS established criteria for when it considers a project to have started construction. The IRS commence construction guidelines offer two pathways for establishing ...

Explore the detailed solar farm construction process, covering site assessments, regulatory needs, and crucial stakeholder engagement. ??

The Dept. of Treasury and the Internal Revenue Service (IRS) finalized rules (Notice 2025-42) to clarify what defines "start of construction" for a solar project in order to qualify for federal ...

The New Notice does not apply to solar and wind projects that begin construction (under the Prior IRS Notices) before September 2, 2025. Accordingly, any solar or wind project that has successfully ...

As an industry, we've already had 16 years" worth of historical precedent and guidance defining the two



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pathways for showing that construction has begun on a solar project: The physical ...

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