



# Photovoltaic Mounting Safe Harbor Order

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This guide explains what Safe Harbor is, how OBBBA changed the rules, and what buyers and developers need to know about applying these ...

On August 15, the Dept. of the Treasury released new guidance related to safe harboring solar projects under the ITC in response to a July executive order ...

Below is update to the most current guidelines for achieving Safe Harbor for commercial solar projects. The updates below are a summary of IRS guidance on the termination of the Solar ...

Discover the latest BOC requirements for solar and wind projects under the OBBB including how IRS Notice 2025-45 impacts eligibility, the ...

This notice also provides a new safe harbor that taxpayers may elect to use to classify Applicable Project Components and to calculate the Domestic Cost Percentage in an Applicable Project (New ...

The guidance today builds on the domestic content safe harbor that Treasury and the IRS published in May of 2024, which included the New ...

Instead, developers must now demonstrate that "physical work of a significant nature" has started before the safe harbor deadline. This is a significant departure from prior rules that ...

For "low output solar facilities" (maximum net output not greater than 1.5 MW AC), taxpayers may establish the beginning of ...

The Treasury Department has issued new guidance that makes it more difficult for large solar projects to qualify for tax credits under the safe harbor provisions.

Under the OBBB, wind or solar projects that begin construction by July 4, 2026 are conferred a safe harbor to



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earn the full technology-neutral credits under §45Y and §48E, provided they meet begun ...

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