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## **IRS PLR: Renewable Energy Facility Is Not Public Utility Property**

The IRS ruled that the portion of a public utility's photovoltaic array built on a customer's land that is the dedicated renewable energy facility serving that customer will not be public utility property within the meaning of section 168(i)(10) and former section 46(f)(5).

[Read the IRS Private Letter Ruling.](#)

Citations: LTR 202047004

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