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IRS Asks for Comments on Upcoming Energy Guidance.

WASHINGTON — The Internal Revenue Service today issued six notices asking for comments on different aspects of extensions and enhancements of energy tax benefits in the Inflation Reduction Act.

The IRS anticipates that constructive comments from interested parties will aid the agency in drafting the guidance items most reflective of the needs of taxpayers entitled to claim energy credits.

- Notice 2022-46 requests comments on credits for clean vehicles.
- Notice 2022-47 requests comments on energy security tax credits for manufacturing.
- Notice 2022-48 requests comments on incentive provisions for improving the energy efficiency of residential and commercial buildings.
- Notice 2022-49 requests comments on certain energy generation incentives.
- Notice 2022-50 requests comments on elective payment of applicable credits and transfer of certain credits.
- Notice 2022-51 requests comments on prevailing wage, apprenticeship, domestic content, and energy communities requirements.The IRS is requesting that those interested in providing feedback to the questions in the notices follow the instructions in the notices to reply by November 4, 2022.

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