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IRS Updates Energy Community Bonus Credit Eligibility Lists for 2026: McGuireWoods

On June 10, 2026, the IRS released Notice 2026-39, the routine annual update to the list of locations eligible for the energy community bonus credit under Sections 45, 45Y, 48, and 48E of the Internal Revenue Code. The notice updates two of the three energy community categories, the Statistical Area Category and the Coal Closure Category, and supersedes prior lists, effective June 10, 2026, until the IRS issues updated guidance.

What Changed

The Statistical Area Category list (Appendix 1) has been refreshed using 2023 County Business Patterns fossil fuel employment data and 2025 annual county unemployment rates released by the Bureau of Labor Statistics on May 19, 2026. The new list is effective June 10, 2026, and remains in effect until Treasury and the IRS issue a further update based on 2026 unemployment data.

[Continue reading.](#)

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