

# VITA/TCE Blog Feed

August 23, 2025

[IRS Newswire: FAQs for modification of sections 25C, 25D, 25E, 30C, 30D, 45L, 45W, AND 179D under Public Law 119-21, 139 Stat. 72 \(July 4, 2025\), commonly known as the One, Big, Beautiful Bill Act \(OBBA\).](#)

This fact sheet provides answers to frequently asked questions (FAQs) related to § 45Z of the Internal Revenue Code.

These FAQs are being issued to provide general information to taxpayers and tax professionals as expeditiously as possible. Accordingly, these FAQs may not address any particular taxpayer's specific facts and circumstances, and they may be updated or modified upon further review. Because these FAQs have not been published in the Internal Revenue Bulletin, they will not be relied on or used by the IRS to resolve a case. Similarly, if an FAQ turns out to be an inaccurate statement of the law as applied to a particular taxpayer's case, the law will control the taxpayer's tax liability. Nonetheless, a taxpayer who reasonably and in good faith relies on these FAQs will not be subject to a penalty that provides a reasonable cause standard for relief, including a negligence penalty or other accuracy-related penalty, to the extent that reliance results in an underpayment of tax. Any later updates or modifications to these FAQs will be dated to enable taxpayers to confirm the date on which any changes to the FAQs were made. Additionally, prior versions of these FAQs will be maintained on IRS.gov to ensure that taxpayers, who may have relied on a prior version, can locate that version if they later need to do so.

More information about [reliance is available](#). These FAQs were announced in [IR-2025-86](#).

## 1. Which energy credits and deductions are expiring under OBBB, and what are their new termination dates?

OBBB accelerated the termination of several energy credit and deduction provisions. The following incentives expire the soonest:

<b>Code Section</b>	<b>Section Title</b>	<b>Termination Date</b>
25C	Energy efficient home improvement credit	The credit will not be allowed for any property placed in service after December 31, 2025.
25D	Residential clean energy credit	The credit will not be allowed for any expenditures made after December 31, 2025.
25E	Previously-owned clean vehicles credit	The credit will not be allowed with respect to any vehicle acquired after September 30, 2025.
30C	Alternative fuel vehicle refueling property credit	The credit will not be allowed for any property placed in service after June 30, 2026.
30D	New clean vehicle credit	The credit will not be allowed for any vehicle acquired after September 30, 2025.
45L	New energy efficient home credit	The credit will not be allowed for any qualified new energy efficient home acquired after June 30, 2026.
45W	Qualified commercial clean vehicle credit	The credit will not be allowed for any vehicle acquired after September 30, 2025.
179D	Energy efficient commercial buildings deduction	The deduction will not be allowed with respect to any property the construction of which begins after June 30, 2026.