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Clean Energy Tax Credits Explained: The Section 45X Advanced Manufacturing Production Tax Credit

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A Practice Note discussing the Section 45X advanced manufacturing production tax credit available for qualifying energy components including solar energy components, wind energy components, inverters, qualifying battery components, and applicable critical minerals. This Note also discusses the amount of the credit available to taxpayers and the eligibility and substantiation requirements that taxpayers must satisfy to qualify for the credit including production in the U.S. and sales to unrelated parties.

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