

Speaking Engagements | May 19, 2023

# Tax Issues for Co-location of Energy Storage with Solar or Wind

## Energy Law Insights

### SPEAKERS

[Christine Byrnes](#) | [Anne C. Loomis](#)

---

The Inflation Reduction Act (IRA) changed the game when it comes to battery storage and its qualifications for investment tax credits (ITC). Partners Christine Byrnes and Anne Loomis discuss the eligibility of energy storage for ITC, as well as the rules that apply to co-locating energy storage with other energy property or qualified facilities. Whether transferring tax credits or claiming adders, how can tax equity investors benefit this year?

- [Battery storage and ITC eligibility](#)
- [How has the market reacted to the ITC for energy storage technology?](#)
- [Can solar take PTC and co-located storage take ITC? Do the same rules apply to tech-neutral ITC's?](#)

The energy sector is currently undergoing seismic change and with that change comes tremendous opportunity. Our energy video series, which features nationally recognized Troutman Pepper partners as they discuss a vast array of unique and complex challenges that face the energy industry.

### RELATED INDUSTRIES + PRACTICES

- [Energy](#)
- [Energy Storage](#)
- [Energy Tax](#)
- [Inflation Reduction Act of 2022 – Energy Industry Implications](#)
- [Renewable Energy](#)