**IRA Workshop**

**Jefferson County Fairgrounds**

**April 28, 2023**

**Presenter: Steve Guyer**

**Energy Policy Manager, Iowa Environmental Council**

**Topics Covered.**

1. **Investment tax credits and Rebates for individuals**

* Section 25D investment tax credit
* Section 25C energy efficiency tax credit
* Section 50121 HOMES rebates
* Section 50122 HEEHR rebates

1. **Renewable tax credits for Businesses, Governments and Non-Profits**

* Section 48 to 48E – Investment tax credits
* Section 45 to 45Y – Production tax credits
* Bonus credits
* Direct pay
* Section 179D tax deduction

1. **Renewable tax credits for Businesses (Contractors and Builders)**

* Section 45L – Tax credits