

## ContainerPower Energy Solutions

# Are energy storage projects considered energy projects



## Overview

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The Department of Energy (DOE) Loan Programs Office (LPO) is working to support deployment of energy storage solutions in the United States to facilitate the transition to a clean energy economy. Accelerated by DOE initiatives, multiple tax credits under the Bipartisan Infrastructure Law and.

Whether a renewable energy project qualifies for tax credits depends on how “project” is defined. More precisely, the meaning of “single project” for energy tax credit purposes varies across contexts and can lead to disparate outcomes. The “single project” question bears upon eligibility for tax.

Energy storage is one of the fastest-growing parts of the energy sector. The Energy Information Administration (EIA) forecasts that the capacity of utility-scale energy storage will double in 2024 to 30 GW, from 15 GW at the end of 2023, and exceed 40 GW by the end of 2025. Energy storage projects.

nts that harm local communities. Energy storage can also address community resiliency needs by helping prevent prolonged outages during extreme heat or old events or natural disasters. It can help meet peak energy demands in densely populated cities, reducing strain on the grid and mini-mi ing.

Electrical Energy Storage (EES) systems store electricity and convert it back to electrical energy when needed. 1 Batteries are one of the most common forms of electrical energy storage. The first battery, Volta’s cell, was developed in 1800. 2 The U.S. pioneered large-scale energy storage with the. Are energy storage projects different than power industry project finance?

Most groups involved with project development usually agree that energy

storage projects are not necessarily different than a typical power industry project finance transaction, especially with regards to risk allocation.

Should energy storage projects be developed?

However, energy storage project development does bring with it a greater number of moving parts to the projects, so developers must consider storage's unique technology, policy and regulatory mandates, and market issues—as they exist now, and as the market continues to evolve.

Do energy storage projects need a lot of land?

Lower land use requirements: energy storage projects are typically concentrated blocks of batteries or other storage devices, which can require a fraction of the land use of other renewable resources for a comparable nameplate generating capacity.

Should energy storage project developers develop a portfolio of assets?

12 PORTFOLIO VALUATION Developing a portfolio of assets can be seen as the inevitable evolution for energy storage project developers and private equity investors who are interested in leveraging their knowledge of the technology, expertise in project development, and access to capital.

Are multiple energy properties considered a single energy project?

Under the proposed regulations, multiple energy properties were considered to comprise a single energy project if they were owned by a single taxpayer or related taxpayers and met two of seven factors at any point during their construction.

Should energy storage projects have a scalable end of life process?

As the number of energy storage projects grow in scale and age, developing a responsible and scalable end of life process will rise in importance: for government regulators (reduce landfill totals), project developers, lenders, and insurance providers (reduce cost and liability exposure), and OEMs (increase possible raw material source). 7

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