

## ContainerPower Energy Solutions

# Energy Storage Cabinet Battery Project Bonus



## Overview

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Do solar & storage projects qualify for the domestic content bonus credit?

Additionally, solar + storage projects must now qualify for the domestic content bonus credit separately for each technology (solar and storage) based on the final rules for technology-neutral clean energy credits.

Is battery storage a risky investment?

Firstly, the nascent nature of energy storage technology means that fixed income lenders and senior debt providers are naturally risk averse. Battery storage has less of a track record than other renewable energy assets such as solar and wind power.

What's new in battery electric storage system (BESS)?

Battery Electric Storage System (BESS): The updated table updates cost percentages, makes certain adjustments to the characterizations of applicable project components and manufactured product components, and offers clarifying definitions. Another notable change came in the Rooftop Solar Safe Harbor tables.

How will the obbb impact residential battery owners?

Wannabe residential battery owners will likely feel the most immediate impact of the OBBB. Updates to the 25D residential solar tax credit, which covers solar panels, solar water heaters and related property like home battery storage systems, have significantly shortened the timeline for homeowners to access the credit.

Do home batteries qualify for tax credits?

Now, home batteries will only qualify for the 30% tax credit if they're purchased and installed by the end of the year before the credit phases out entirely. There is a bright spot: residential systems leased from third parties will remain eligible for tax credits beyond 2025, as they rely on 48E instead of

25D.

What is the purpose of the solar content bonus?

Mike Carr, Executive Director of the Solar Energy Manufacturers for America (SEMA) Coalition, released the below statement following the announcement: “The purpose of the domestic content bonus is to build a U.S.-based solar supply chain, and the latest guidance, although a positive step, falls short in some respects.

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