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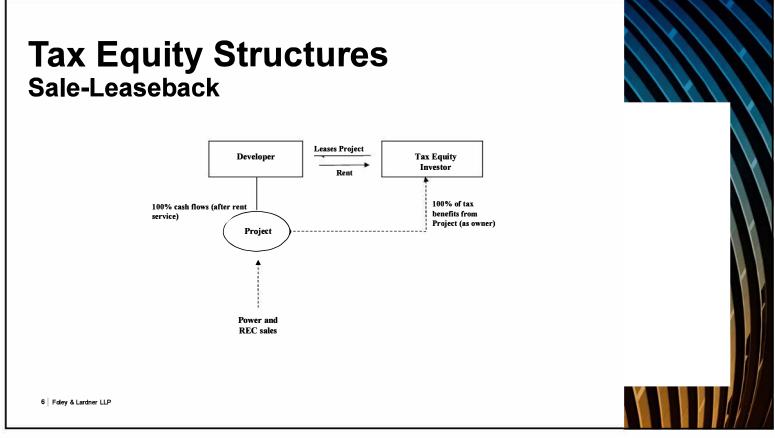
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Agenda		
General Overview o	f Tax Credit Transferability	
Eligible Credits		
<ul> <li>Eligible Taxpayers</li> </ul>		
Tax Credit Purchasers		
Payment Amounts and Applicable Requirements of Transferable Credit		
Treatment of Credit Post-Transfer		
Risk of Recapture ar	nd the Excessive Transfer Penalty	
<ul> <li>Practical Considerat</li> </ul>	ions in Tax Credit Transfer Transactions	
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General Over	rview	
26 USC Section 6418.		
– We'll refer to Section 64	418 of the Code.	
<ul> <li>Enacted with the Inflation 2022.</li> </ul>	on Reduction Act, which was signed into	o law in August
<ul> <li>Generally applies begin</li> </ul>	ning January 1, 2023.	
<ul> <li>Proposed Treasury Regula</li> <li>Published June 2023, 88</li> </ul>	ations Sections 1.6418-0 through -5, and 8 FR 40496	1.6418-4T
<ul> <li>Comment period closed regulations are issued</li> </ul>	d August 2023, but may be relied upon u	ntil final
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General Over	view	
<ul> <li>Why tax credit sales?</li> <li>Developers who developers who developers</li></ul>	hniques	
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## Title search: Transferability of Energy Tax Credits under Section 6418 of the Code

Also available as part of the eCourse 2024 Renewable Energy Law eConference

First appeared as part of the conference materials for the 19<sup>th</sup> Annual Renewable Energy Law Institute session "Tax Credit Transfer (sale) Transactions"