

Wind Solar and Storage Investment and Construction





Overview

Are wind farms a good investment?

Wind farms also performed favorably in the financial risk assessment. For Sovacool, the evidence is clear: “Low-carbon sources of energy such as wind and solar not only have huge climatic and energy security benefits, but also financial advantages related to less construction risk and less chance of delays,” he says.

Can a taxpayer start construction on a wind or solar facility?

Neither § 45Y construction began on the applicable wind or solar facility. Accordingly, except as Test for purposes of the § 45Y credit or the § 48E credit. (2) Relocation of equipment by a taxpayer. A taxpayer may begin construction of wind or solar facility to a different site, complete its development, and place it in service.

What is included in the cost of a new wind or solar facility?

See §§ 1.45Y-4(d) and 1.48E-4(c). In the case of a single project comprised of multiple facilities (as comprising the single project. For purposes of the 80/20 Rule, the cost of a new applicable wind or solar facility includes all properly capitalized costs of the new applicable wind or solar facility. (2) Beginning of construction.

Should solar projects have a 5% capital expenditure?

In the new guidance, Treasury discarded the bright-line 5% capital expenditure test for starting construction of solar projects over 1.5 MW. Projects smaller than 1.5 MW can still achieve tax credit eligibility by showing a 5% capital expenditure. “At a time when we need energy abundance, these rules create new federal red tape.

When do solar & wind projects start?

Under the One Big Beautiful Bill Act, solar and wind projects must begin



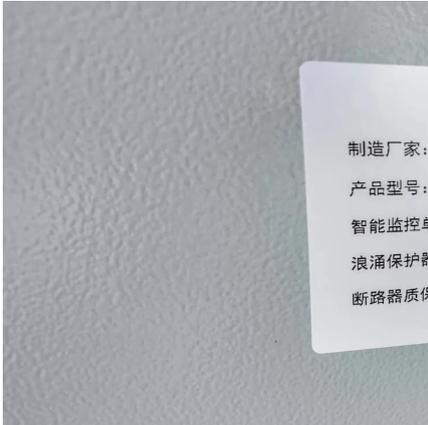
construction by July 2026 or be “placed in service,” meaning reaching commercial operations, by Dec. 31, 2027.

Can a taxpayer transfer a wind or solar facility?

A taxpayer may begin construction of wind or solar facility to a different site, complete its development, and place it in service. wind or solar facility satisfies the Physical Work Test. (3) Transfers of equipment between unrelated parties. In the case of a transfer



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[Recent Storage M& A Transactions and Investment News](#)

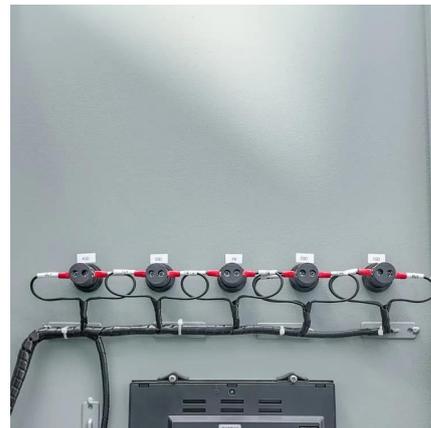
With this strengthened financial position, BayWa r.e. will continue to pursue its strategy as a leading global Independent Power Producer (IPP), focusing on the development, construction, ...

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[Wind and solar developers face a year of hard calls ...](#)

The megabill passed by Republicans in Congress and signed into law by President Donald Trump last week creates many challenges for clean ...

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Treasury issues guidance for solar, wind 'start of construction' tax

The Department of Treasury issued guidance on the "start of construction" rules for solar and wind projects seeking to safe harbor the 48E Investment Tax Credit and 45Y ...

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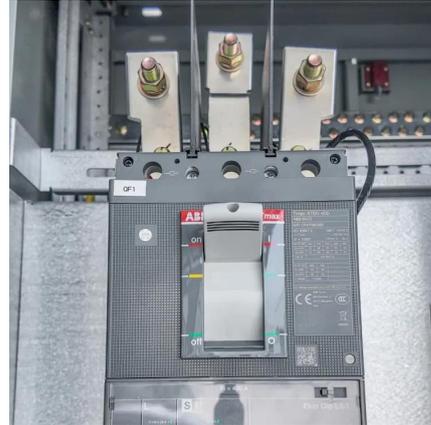
Solar executives say Trump attack on renewables will lead to

Renewable executives say blocking solar and wind projects will worsen a power supply



shortage, harming the grid and leading to higher prices.

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Global Renewable Energy Investment Still Reaches New Record ...

London, August 26, 2025 - Global investment in new renewable energy projects hit a record \$386 billion in the first half of 2025, up 10% from the previous year. However, asset finance for utility ...

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Wind and solar developers face a year of hard calls with new

The megabill passed by Republicans in Congress and signed into law by President Donald Trump last week creates many challenges for clean energy -- enough to choke off lots ...

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[Wind, Solar, Storage Heat Up in 2025](#)

Dozens of large-scale solar, wind, and storage projects will come online worldwide in 2025, representing several gigawatts of new capacity. The Oasis de Atacama in Chile will ...

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Treasury Guidance Narrows Beginning of Construction Rules for Wind ...

Under the new law, tax credits for wind and solar projects phase out sooner than those for other technologies, like storage. To qualify, these projects must either be completed ...

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Equitix forms strategic partnership to deliver 1GW+ of Spanish

The most recent project contains two high-quality onshore wind farms, both located in Aragon, which are currently under construction with an installed capacity of 100MW, as well ...

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Top 10 Wind Investors in the World

The AES Corporation is a global utility company with a significant and growing focus on renewable energy, specializing in solar, wind, and ...

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[Sections 45Y and 48E Beginning of Construction Notice](#)

Beginning of Construction Requirements for Purposes of the Termination of Clean Electricity Production Credits and Clean Electricity Investment Credits for Applicable Wind and Solar ...

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[China continues to lead the world in wind and solar, ...](#)

What happened in the past year? China added almost twice as much utility-scale solar and wind power capacity in 2023 than in any other ...

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Investment Risk for Energy Infrastructure Construction Is Highest ...

"Low-carbon sources of energy such as wind and solar not only have huge climatic and energy security benefits, but also financial advantages related to less construction risk ...

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U.S. construction costs rose slightly for solar and wind, dropped ...

Average construction costs for solar generators increased by 1.7% in 2022, and for wind turbines they increased by 1.6%. These three technologies--solar, wind, and natural ...

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[Renewable Energy Investment Soars With Record Highs: Why ...](#)

Corporate and government renewable energy investment has hit record highs, driving massive wind and solar expansion across the U.S. Find out what's fueling the boom.

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[2025 Energy Outlook: Trends in Solar, Wind, Storage ...](#)

Explore what 2025 holds for clean energy--from solar and wind growth to storage innovations and grid modernization. Key insights from FFI ...

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[Wind, Solar, Storage Heat Up in 2025](#)

Dozens of large-scale solar, wind, and storage projects will come online worldwide in 2025, representing several gigawatts of new capacity. The ...

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Tax-Exempt Entities and the Investment Tax Credit (§ 48 and ...

Tax-Exempt Entities and the Investment Tax Credit (§ 48 and § 48E) Tax-exempt and governmental entities, such as state and local governments, Tribes, religious organizations, ...

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[The State of US Clean Energy Supply Chains in 2025](#)

Companies have announced new projects that will increase domestic production of critical minerals, batteries, EVs and chargers, solar module components, wind turbine ...

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[Clean Energy Council , The Clean Energy Industry ...](#)

These wind, solar, storage, hydro and bioenergy projects will deliver billions of dollars in capital investment and hugely increase Australia's renewable energy ...

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Repsol Renewables North America

Repsol Renewables North America Renewable electricity generation is one of the main pillars in Repsol's energy transition strategy and commitment to net zero ...

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[The State of US Clean Energy Supply Chains in 2025](#)

Companies have announced new projects that will increase domestic production of critical minerals, batteries, EVs and chargers, solar ...

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China Huadian begins working on 19.24 GW wind-solar-coal-storage

China Huadian has started building a 19.24 GW wind-solar-coal-storage project in China's Qinghai province. The \$11 billion project will deliver 36.5 TWh of electricity per year to ...

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[Goyder South , Department of State Development](#)

Goyder South Neoen Australia is developing a large-scale hybrid renewable energy project in the Mid North Region. The project will consist of ...

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Renewable Energy

The facility offers the opportunity for demonstration of advanced solar photovoltaic and battery-energy storage technology concepts and assessment of the suitability of this arrangement to ...

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Solar, battery storage to lead new U.S. generating capacity ...

We expect 63 gigawatts (GW) of new utility-scale electric-generating capacity to be added to the U.S. power grid in 2025 in our latest Preliminary Monthly Electric Generator ...

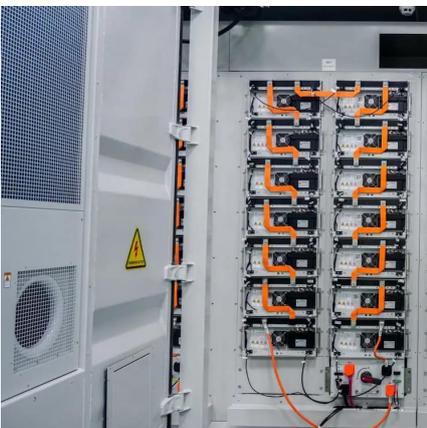
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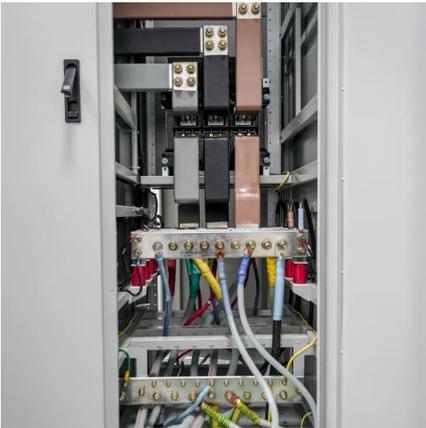


Portfolio

This fund's wind, solar and energy storage projects span 27 locations across six European countries. We are completing construction on the final assets and, ...

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