

# National subsidy standards for photovoltaic energy storage



## Overview

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The Inflation Reduction Act modifies and extends the clean energy Investment Tax Credit to provide up to a 30% credit for qualifying investments in wind, solar, energy storage, and other renewable energy projects that meet prevailing wage standards and employ a sufficient proportion.

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### Instructions for Form 5695 (2025)

If you received a subsidy from a public utility for the purchase or installation of an energy conservation product and that subsidy wasn't included in your gross income, you must reduce your cost for the



### [Energy-Related Federal Financial Assistance Programs](#)

These federal programs may provide financial assistance to lower energy costs and may be applied to solar.

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## Solar Energy Systems Tax Credit

Photovoltaic systems must provide electricity for  
the residence, and must meet applicable fire and  
electrical code requirements. The home served by the



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