

What is the threshold for solar container projects





Overview

Here's the bottom line: once your solar installation hits 20 MW, you're no longer dealing with simplified residential or commercial procedures. The US Treasury updated a table last week that is used to calculate the domestic content of solar, onshore wind and storage projects to determine whether they qualify for bonus tax credits. The updated table is in Notice 2025-08. The updated table applies to domestic content calculations starting in April 2025. In April 2011, SB 2 (1X) (Simitian) was signed into law, which codified a 33% RPS requirement to be achieved by 2020. In 2015, SB 350 (de León, 2015) was signed into law, which mandated a 50% RPS by December 31, 2030. SB 350 includes interim annual RPS targets with three-year compliance periods. In 2022, The U.S. Department of the Treasury released additional guidance on the Inflation Reduction Act's domestic content tax credit bonus for solar and battery energy storage projects. The guidance today builds on the domestic content safe harbor that Treasury and the IRS published in May of 2024, which. The ITC Safe Harbor provision allows solar and energy storage projects to secure eligibility for tax credits by demonstrating that construction has begun. This ensures that projects still qualify for incentives, even if completion takes several years. Small-Scale Projects (≤ 1.5 MW AC) These. The safe harbor allows the use of predetermined values to calculate the domestic content percentage, applicable to solar, onshore wind, and battery projects.

Key Requirements for Compliance To qualify for the 10% bonus tax credit, solar projects must adhere to specific domestic content. As projects move into 2026, traditional safe harbor strategies, particularly those relying primarily on the 5% rule through early equipment purchases, carry increased execution and compliance risk. Safe harboring still exists, but it now requires tighter coordination between construction activity.



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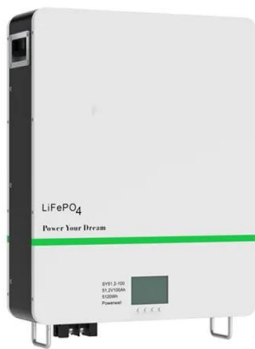
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