

UPDATES

IRS Extends Production Tax Credit and Investment Tax Credit Safe Harbor Period

July 1, 2021

In light of industrywide supply chain disruptions and construction delays caused by the COVID-19 pandemic, the U.S. Internal Revenue Service issued Notice 2021-41. The Notice relaxes certain requirements for renewable energy projects and extends the continuity safe harbor period to six years for projects that began construction in 2016, 2017, 2018, or 2019 and to five years for projects that begin construction in 2020.

[To read the full Sidley Update, please click here.](#)

CONTACTS

If you have any questions regarding this Sidley Update, please contact the Sidley lawyer with whom you usually work, or

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