

## In The News

# Akerman Partner Anne Levin-Nussbaum Quoted in 'Accounting Today' on New IRS Clean Energy Tax Credits

July 3, 2023

In a recent *Accounting Today* article titled, “IRS offers guidance on tax credits for clean energy projects,” Akerman Tax Practice Group Partner Anne Levin-Nussbaum was quoted extensively about the impact of IRS rules governing clean energy tax credits. The tax credits were created under the Inflation Reduction Act as part of the Biden administration’s push to incentivize green energy development in the U.S.

Levin-Nussbaum said, “The proposed rules are useful to our clients, but they’re a mixed bag,” said Anne Levin-Nussbaum, a partner in the tax practice at the law firm Akerman LLP in New York. “They’re better than the first set of rules that came out in Notice 2023-17. They’re more helpful to some clients who fit squarely within the ownership for geographical criteria, but that’s pretty limited. But for other people, they’re not as helpful partly because it’s very limited and this is reserved 50% for the priority categories, which is a lot. We don’t think that there will be enough people who qualify to take up the capacity and use that 50%. For everybody else, they go into a lottery system, which isn’t very helpful, because you have to get this allocation before you can place your property in service.”

The full article is available on the *Accounting Today* website.

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Anne S. Levin-Nussbaum

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