



Office of Tax Analysis
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Determining Energy Community Eligibility for Inflation Reduction Act of 2022 Bonus for the §§ 45, 48, 45Y, and 48E Tax Credits

Version 3

Disclaimer: This document may not be relied upon by taxpayers to substantiate a tax return position or for determining whether certain penalties apply and will not be used by the IRS for examination purposes.

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Appendix A: County Business Pattern data suppression documentation detail

Appendix B: Datasets and other information used for Statistical Area and Coal Closure energy community designations



Acronyms

BLS – Bureau of Labor Statistics

CBP – County Business Patterns

EIA – Energy Information Administration

FFE – Fossil Fuel Employment

FIPS – Federal Information Processing Standards

IRA – Inflation Reduction Act of 2022

IRS – Internal Revenue Service

LAUS – Local Area Unemployment Statistics

MSA – Metropolitan Statistical Area

MSHA – Mine Safety and Health Administration

NAICS – North American Industry Classification System

NECTA – New England City and Town Area

OEWS – Occupation Employment and Wage Statistics

OMB – Office of Management and Budget

PWA – Prevailing Wage and Apprenticeship



1. Overview of the energy community bonus credit

1.1 Background

The [Inflation Reduction Act of 2022](#) allows for an increased tax credit if the project qualifying for the tax credit is located in an "energy community." This document describes the methodology used to characterize certain types of energy communities for purpose of IRA implementation.

1.2 Tax credits with the energy community bonus

The following tax credits allow for a bonus credit amount if the project is located in an energy community:

Table 1. Tax credits in the Inflation Reduction Act of 2022 that include an energy community bonus credit amount

Internal revenue code (IRC) section	Title	IRC section on energy community bonus	Increase in credit rate
45	Electricity produced from certain renewable resources, etc. (PTC)	45(b)(11)	10%
48	Energy credit (ITC)	48(a)(14)	Either 2 or 10 percentage points based on satisfying prevailing wage and apprenticeship requirements
45Y	Clean electricity production tax credit (PTC)	45Y(g)(7)	10%
48E	Clean electricity investment credit (ITC)	48E(a)(3)	Either 2 or 10 percentage points based on satisfying prevailing wage and apprenticeship requirements

Additionally, the qualifying advanced energy project credit under § [48C](#) provides a special allocation for projects located in census tracts described in [IRC 45\(b\)\(11\)\(B\)\(iii\)](#) (coal-related closures) and which did not have any projects that received a certification and allocation of credits under § 48C prior to enactment of the Inflation Reduction Act of 2022.

1.3 Definition of "energy community" for purposes of the §§ 45, 48, 45Y, and 48E credits

Generally, for purposes of the §§ 45, 48, 45Y, and 48E credits the IRA defines an energy community as one of the following types of locations:



Table 2. Categories of eligibility for energy community bonus

Brownfield site (as defined in 42 U.S.C. 9601(39) (A), (B), and (D)(ii)(III))	or	Statistical Area Category: Metropolitan statistical area or non-metropolitan statistical area (MSA or non-MSA) with...			or	Coal Closure Category: Census tract in which...			
		0.17% or greater direct employment related to the extraction, processing, transport, or storage of coal, oil, or natural gas at any time after Dec. 31, 2009	and	Unemployment rate at or above the national average unemployment rate for the previous year		A coal mine has closed after Dec. 31, 1999,	or	A coal-fired electric generating unit has been retired after Dec. 31, 2009,	
		or				a census tract which is directly adjoining to such census tract		or	a census tract which is directly adjoining to such census tract
		25% or greater local tax revenues related to the extraction, processing, transport, or storage of coal, oil, or natural gas at any time after Dec. 31, 2009							

This document details the methods and data used to determine the Statistical Area Category and the Coal Closure Category of energy communities defined in [IRS Notice 2023-29](#), and provides frequently asked questions regarding the brownfield site category.



2. Defining metropolitan statistical areas (MSAs) and non-metropolitan statistical areas (non-MSAs) eligible for the energy community bonus statistical area category

2.1 Basics: MSAs and non-MSAs

MSAs are counties or county-equivalents grouped according to standards determined by the Office of Management and Budget (OMB). These standards are updated every 10 years with the decennial census of the U.S.

Once the MSAs are defined and released, the Bureau of Labor Statistics (BLS) works in conjunction with individual states to determine non-MSAs. Counties and county equivalents outside of MSAs are grouped together as non-MSAs.

Between the initial energy community guidance released by Treasury/IRS in 2023 and that released in 2025, new MSA/non-MSA delineations were promulgated by OMB and BLS. Energy community guidance released before May, 2025, relied on MSA/non-MSA groupings generally based on the 2010 Decennial Census. Energy community guidance released beginning in May, 2025, incorporates MSA/non-MSA groupings generally based on the 2020 Decennial Census.

2.2 MSAs in initial Treasury/IRS guidance on energy community bonus (Vintage 1 MSAs)

For IRS notices on the energy community bonus released before May, 2025,¹ Treasury/IRS used the MSA delineations provided by OMB in its April 18, 2018 bulletin ([Bulletin No. 18-03](#)). These delineations reflect the OMB Standards for Delineating Core Based Statistical Areas published in [75 FR 37245](#) for the 2010 Decennial Census. These delineations cover the United States, the District of Columbia, and Puerto Rico. Treasury/IRS chose these delineations in 2023, rather than a later update, to be consistent with the delineations of non-metropolitan statistical areas described in Section 2.3. This “Vintage 1” listing of MSAs provides 390 MSAs, including 7 in Puerto Rico.

2.3 Non-MSAs in initial Treasury/IRS guidance on the energy community bonus (Vintage 1 non-MSAs)

To determine boundaries of non-metropolitan statistical areas (non-MSAs), Treasury/IRS guidance on the energy community bonus released before May, 2025, primarily follows the May 2021 Metropolitan and Nonmetropolitan Area Definitions ([OEWS Metropolitan and Nonmetropolitan Area Definitions \(bls.gov\)](#)) published by the Occupational Employment and Wages Statistics division of the Bureau of Labor Statistics (BLS).

¹ [IRS Notice 2023-29](#), [IRS Notice 2023-47](#), [IRS Notice 2024-30](#), and [IRS Notice 2024-48](#) (referred to collectively as “initial guidance on the energy community bonus”).



For each of the Island Territories of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands, the whole territory is grouped as one non-MSA. This Vintage 1 listing provides 138 non-MSAs, including five for the Island Territories including Puerto Rico.

2.4 Adjustments to MSAs/non-MSAs for New England states in Vintage 1 MSA/non-MSA groupings

The May 2021 Metropolitan and Nonmetropolitan Area Definitions from BLS depart from using county boundaries to determine area boundaries in the states of Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont. For these states BLS uses New England City and Town Areas (NECTAs), which follow the boundaries of cities and towns, rather than counties. This may result in part of a county being located in one NECTA and another part being located in a different NECTA or non-MSA.

In Treasury/IRS guidance on the energy community bonus released before May, 2025, non-MSA delineations differ from the BLS-provided definitions in the New England states by strictly following county boundaries for MSA and non-MSA boundaries. For MSAs, these boundaries directly follow OMB Bulletin No. 18-03. The non-MSAs in the New England states delineated in [IRS Notice 2023-29](#) include the counties in a BLS defined non-MSA that have no portion in an MSA.

Because of these differences in non-MSAs in the New England states for initial guidance, Treasury/IRS released its own set of non-MSAs for the New England states; see [IRS Notice 2023-29 Appendix A](#). This appendix shows the groupings of MSAs and non-MSAs in Vintage 1; it applies to energy community bonus guidance in [IRS Notice 2023-29](#), [IRS Notice 2023-47](#), [IRS Notice 2024-30](#), and [IRS Notice 2024-48](#). Vintage 1 will also be maintained in guidance released after May, 2025.

2.5 MSAs in Treasury/IRS guidance on the energy community bonus released after May, 2025 (Vintage 2 MSAs)

OMB released MSA delineations based on the 2020 Decennial Census on July 21, 2023 ([Bulletin No. 23-01](#)). These delineations reflect the OMB Standards for Delineating Core Based Statistical Areas published in [86 FR 37770](#) for the 2020 Decennial Census. This second delineation (“Vintage 2”) is incorporated into the energy community guidance beginning in May, 2025. This listing of MSAs provides 393 MSAs, including 6 in Puerto Rico.

2.6 Non-MSAs in Treasury/IRS guidance on the energy community bonus released after May, 2025 (Vintage 2 non-MSAs)

In April, 2025 ([link](#)), the Occupational Employment and Wages Statistics division at BLS released updated non-MSAs groupings based on the 2020 Decennial Census MSAs.



For each of the Island Territories of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands, the whole territory is grouped as one non-MSA (as in Vintage 1). This complete Vintage 2 listing provides 139 non-MSAs, including five for the Island Territories including Puerto Rico. It is available in [IRS Notice 2025-31 Appendix 1](#).

2.7 Adjustments to MSAs/non-MSAs for New England states in Treasury/IRS guidance on the energy community bonus released after May, 2025 (Vintage 2)

In Vintage 2 of the MSA/non-MSA groupings, Treasury/IRS guidance continues to follow county boundaries for all New England states aside from Connecticut.

In 2022, the state of Connecticut requested that the The U.S. Census Bureau adopt its nine planning regions as county-equivalents for statistical purposes, replacing the eight counties in the state ([87 FR 34235](#)). These planning regions were first incorporated into the County Business Pattern data for data year 2022, released in 2024. The planning regions were first [incorporated](#) into the Local Area Unemployment Statistics data from BLS in 2025 (for the 2024 unemployment data).

2.7.1 Treatment of Connecticut in Vintage 1 MSA/non-MSA groupings

In the Vintage 1 MSA/non-MSA, the eight Connecticut counties were grouped into six MSA/non-MSAs:

Table 3. Connecticut counties in MSA/non-MSAs, Vintage 1

State FIPS Code	County FIPS Code	County or County-Equivalent Entity Name	Vintage 1 MSA or non-MSA Code	Vintage 1 MSA or non-MSA Name
09	001	Fairfield County	14860	Bridgeport-Stamford-Norwalk, CT
09	003	Hartford County	25540	Hartford-West Hartford-East Hartford, CT
09	005	Litchfield County	900001	Connecticut nonmetropolitan area
09	007	Middlesex County	25540	Hartford-West Hartford-East Hartford, CT
09	009	New Haven County	35300	New Haven-Milford, CT
09	011	New London County	35980	Norwich-New London, CT
09	013	Tolland County	25540	Hartford-West Hartford-East Hartford, CT
09	015	Windham County	49340	Worcester, MA-CT

2.7.2 Treatment of Connecticut in Vintage 2 MSA/non-MSA groupings

The Vintage 2 MSA/non-MSA groupings uses Connecticut's planning region delineations to characterize fossil fuel employment and unemployment rates. The nine Connecticut planning regions are grouped into six MSA/non-MSAs:



Table 4. Connecticut planning regions in MSAs/non-MSAs, Vintage 2

State FIPS Code	Planning Region FIPS Code	Planning Region Name	Vintage 2 MSA or non-MSA Code	Vintage 2 MSA or non-MSA Name
09	110	Capitol Planning Region	25540	Bridgeport-Stamford-Norwalk, CT
09	120	Greater Bridgeport Planning Region	14860	Hartford-West Hartford-East Hartford, CT
09	130	Lower Connecticut River Valley Planning Region	25540	Connecticut nonmetropolitan area
09	140	Naugatuck Valley Planning Region	47930	Hartford-West Hartford-East Hartford, CT
09	150	Northeastern Connecticut Planning Region	0900001	New Haven-Milford, CT
09	160	Northwest Hills Planning Region	0900001	Norwich-New London, CT
09	170	South Central Connecticut Planning Region	35300	Hartford-West Hartford-East Hartford, CT
09	180	Southeastern Connecticut Planning Region	35980	Worcester, MA-CT
09	190	Western Connecticut Planning Region	14860	Bridgeport-Stamford-Danbury, CT

2.8 County boundaries for MSA/non-MSAs

In all guidance on the energy community bonus, Treasury/IRS uses the 2020 county boundaries in determining whether a specific location is within an MSA/non-MSA. These shape files are the 2020 county-level [TIGER/Line Geodatabases](#) as defined by the U.S. Census Bureau.

2.9 Changes to county boundaries between 2009 and 2020

As noted above, MSAs and non-MSAs are generally groups of counties or county-equivalents. While county boundaries are generally stable, occasionally they change. Because the statutory text requires examination of FFE in MSAs or non-MSAs after December 31, 2009, Treasury/IRS must consider any changes in county boundaries during that time period to generate consistent MSA/non-MSAs over time.

2.10 Fossil-fuel related employment (FFE) for the energy community bonus

2.10.1 Employment categories used to calculate FFE



Direct employment related to the extraction, processing, transport, or storage of coal, oil, or natural gas, termed FFE, will be defined as employment in the following industries, with their [2017 North American Industry Classification System \(NAICS\)](#) codes:

Table 5. NAICS codes included in FFE

NAICS code	Description
211	Oil and Gas Extraction
2121	Coal Mining
213111	Drilling Oil and Gas Wells
213112	Support Activities for Oil and Gas Operations
213113	Support Activities for Coal Mining
2212	Natural Gas Distribution
23712	Oil and Gas Pipeline and Related Structures Construction
32411	Petroleum Refineries
4861	Pipeline Transportation of Crude Oil
4862	Pipeline Transportation of Natural Gas

The list of NAICS codes was updated from the original list provided in [IRS Notice 2023-29](#) to include NAICS codes 2212 and 23712 in the release of [IRS Notice 2024-30](#).

2.10.2 Calculating the FFE rate by MSA/non-MSA

The FFE rate is determined as the number of people employed in activities associated with the above NAICS codes as listed in the County File of the [County Business Patterns](#) (CBP) published by the Census Bureau, divided by the total number of people employed in that area. CBP data include information on Puerto Rico and the other U.S. territories. Total employment and FFE for each county are summed across all counties within an MSA/non-MSA to determine total employment and FFE for the MSA/non-MSA. The FFE rate is calculated by dividing FFE by total employment within the MSA/non-MSA, multiplying by 100, and then truncating to the hundredths place. Treasury/IRS calculates the FFE rate for each year the CBP dataset is available beginning with data for 2010. If a MSA or non-MSA meets the 0.17 percent threshold in 2010 or later years, it retains this status.

2.10.3 Retention of MSA/non-MSA groupings for all years of employment data

When looking at years prior to 2022, the groupings of counties into MSAs and non-MSAs are held fixed to those described in each vintage of MSA/non-MSA groupings ([Appendix A](#) of IRS Notice 2023-29 for Vintage 1 and [Appendix 1](#) of IRS Notice 2025-31 for Vintage 2).



For example, suppose Counties A, B, and C are listed in Vintage 1 as comprising MSA ZZ. County D is listed in Vintage 1 as comprising MSA YY. Therefore, when calculating the FFE rate for MSA ZZ for each year from 2010 through 2022 for Vintage 1, Vintage 1 MSA ZZ is always considered to be comprised of Counties A, B, and C. Likewise, Vintage 1 MSA YY is considered to be comprised of County D for each year from 2010 through 2022.

This analysis is repeated for Vintage 2. Suppose that in Vintage 2, County C is grouped with County D to comprise MSA YY, while MSA ZZ is just Counties A and B. The Vintage 2 FFE rate for MSA YY is calculated for each year from 2010 through 2022 using Counties C and D. The Vintage 2 FFE rate for MSA ZZ is calculated for each year from 2010 through 2022 using Counties A and B. As such, County C may meet the FFE threshold in either vintage. Note that just meeting the FFE threshold is not enough for a county to be eligible for energy community status; the county must also meet the unemployment threshold for the same vintage as it meets the FFE threshold.

**Table 6. Example of county changing MSAs between vintages:
Effect on meeting FFE threshold**

County	Vintage 1 MSA	Vintage 2 MSA	FFE threshold met? Vintage 1	FFE threshold met? Vintage 2
A	ZZ	ZZ	Yes	No
B	ZZ	ZZ	Yes	No
C	ZZ	YY	Yes	No
D	YY	YY	No	No

2.10.4 Special treatment of Connecticut

Connecticut requires special treatment due to the adoption of the nine county equivalent planning regions for Vintage 2 in place of eight counties. The CBP data for 2010-2021 are available for Connecticut counties in Vintage 1, enabling calculation of FFE rates for each year between 2010 and 2021 (inclusive). Since the energy community FFE threshold only requires the MSA/non-MSA to be met once, the six MSA/non-MSAs in Connecticut Vintage 1 could qualify based on any of the 14 available CBP years. Calculation of the FFE rate for Connecticut counties in Vintage 1 for 2022 and future years will not be possible as the CBP uses planning regions for Connecticut beginning in 2022 and no longer provides employment by county within Connecticut.

Years prior to 2022 of the CBP are based on counties and do not have employment estimates for Connecticut's planning regions. Hence it is not possible to evaluate whether the Vintage 2 MSAs/non-MSAs in Connecticut qualified for the FFE threshold using CBP data from years prior to 2022. Hence, the FFE rate for the Connecticut Vintage 2 MSAs/non-MSAs will only be calculated for years beginning in 2022.

With each annual release of Treasury/IRS guidance on qualification for the energy community bonus under the statistical area category, additional Connecticut counties and planning regions will be added if they reach the FFE threshold.



2.10.5 Years of CBP data for IRS notices on energy community eligibility

For [IRS Notice 2023-29 Appendix B](#), the latest available CBP data was for calendar year 2020 (released in April 2022). For IRS Notice 2023-47 [Appendix 1](#) and [Appendix 2](#), IRS Notice 2024-30 [Appendix 1](#) and [Appendix 2](#), and IRS Notice 2024-48 [Appendix 1](#), the latest available CBP data is calendar year 2021 (released in April 2023). For IRS Notice 2025-31 [Appendix 2](#) and [Appendix 3](#), the latest available CBP data is calendar year 2022 (released in June 2024). For IRS Notice 2026-39 [Appendix 1](#) the latest available CBP data is calendar 2023 (released in June 2025).

2.11 Impact of NAICS code listings from different years

The 2017 NAICS codes used to describe direct employment related to the extraction, processing, transport, or storage of coal, oil, or natural gas are the same as the 2012 and 2007 NAICS codes. As such, any of the 2007, 2012, or 2017 NAICS codes listings could have been used for these specific NAICS codes.

2.12 Adjustments for data suppression in County Business Pattern data used in calculating FFE

For the 2010-2017 CBP data, the Census Bureau provided a range of employment values when the point value of the cell was not provided out of confidentiality or data quality concerns. A cell in this case is the employment level for a county and industry sector pairing. Treasury/IRS used a value for the suppressed cell within the range of values provided in the CBP documentation. Generally, this value was chosen to be the midpoint between the lower bound and the midpoint of the lower and upper bounds of employment values for a cell for which a point value is not available. Details are provided in Appendix A of this document. The midpoint between the lower and upper bounds was not used because that generally led to aggregated industry employment in the county file above the employment reported for those same industries in the national CBP file.

An adjustment for the total level of employment for the county is made when the total employment level provided in the CBP data (as indicated by a null NAICS code) was suppressed for a particular county and a range of values was provided. The same adjustment procedure of using the midpoint between the lower bound and the midpoint of the lower and upper bound was used for these cases as well.

2.13 FFE status of an MSA or non-MSA after initial qualification

The counties in the MSAs and non-MSAs listed in Appendix B to IRS Notice 2023-29, Appendix 1 to IRS Notice 2023-47, Appendix 1 to IRA Notice 2024-30, and Appendix 2 to IRS Notice 2025-31 have met the fossil fuel employment criterion in one or more years after 2009 under one or both vintages



of MSA/non-MSA groupings. MSAs and non-MSAs that meet the FFE threshold retain this qualification for the life of the credit. New MSAs and non-MSAs (under each vintage of MSA/non-MSA grouping) that meet the FFE criterion in later years may be added annually.

To qualify as an energy community, the MSAs and non-MSAs listed in Appendix B to Notice 2023-29, Appendix 1 to Notice 2023-47, Appendix 1 to IRA Notice 2024-30, Appendix 2 to Notice 2025-31, and Appendix 1 to IRS Notice 2026-39 must also have an unemployment rate that is at or above the national average unemployment rate for the previous year.

2.14 Calculation of unemployment rate threshold for the energy community statistical area category

2.14.1 Calculation of unemployment rate by MSA/non-MSA

The unemployment rate for MSAs/non-MSAs is determined using the calendar year Local Area Unemployment Statistics (LAUS) for counties published by the Bureau of Labor Statistics ([Tables and Maps: U.S. Bureau of Labor Statistics \(bls.gov\)](#)). The LAUS reports the total number of individuals in the labor force and the total number unemployed by county. These amounts are then summed across counties within an MSA/non-MSA to determine the total labor force and number of unemployed individuals for the MSA/non-MSA. The unemployment rate is calculated by dividing the number of unemployed individuals within the MSA/non-MSA by the total labor force, multiplying by 100, and then truncating² to the hundredths place.

The unemployment rate by MSA/non-MSA is performed for both vintages of MSA/non-MSA groupings beginning with IRS notices released in or after May, 2025.

Due to the government shut-down from October 1, 2025, to November 12, 2025, no October, 2025, data were collected from the Current Population Survey (CPS), which is the primary input source for the LAUS's program estimation. The official LAUS annual averages for 2025 therefore are based on the 11 months for which CPS data collection occurred; for further detail see [2025 federal government shutdown impact on the Current Population Survey](#).

2.14.2 Calculation of national unemployment rate

The national unemployment rate for determining energy community bonus eligibility is calculated using the same data as the unemployment rate for each MSA and non-MSA (the LAUS). The number of individuals in the labor force and unemployed are summed across all counties and county-equivalents in every state and the District of Columbia to determine the national labor force and national number of unemployed individuals. The numbers of unemployed individuals and labor force participants for the U.S. territories are not included in the calculation of the national

² Truncation at the hundredths place means removing all digits after the second decimal place. For example, 3.468 is truncated at the hundredths place to 3.46.



unemployment rate. The number of unemployed individuals is divided by the number of individuals in the labor force, multiplied by 100, and then truncated to the hundredths place.

Note that the method for calculating the national employment rate for the energy community bonus may differ from other calculations of the national unemployment rate. Other methods rely on different data sources and different methodologies. Treasury/IRS utilize the method described above to apply a consistent method using the same underlying data to calculate both the MSA/non-MSA and the national unemployment rates.

The national unemployment rate will be the same for both vintages of MSA/non-MSA groupings.

2.14.3 Comparing the MSA/non-MSA unemployment rate to the national unemployment rate for both vintages of MSA/non-MSA groupings

To be eligible for the energy community bonus, the unemployment rate for the MSA/non-MSA must be greater than the national unemployment rate, in addition to meeting the FFE threshold.

As described above, the MSA/non-MSA vintage update means that a county may have different MSAs/non-MSAs in each vintage. Therefore, a county may have two different unemployment rates, as the unemployment rates are calculated at the MSA/non-MSA level.

For example, County C is in MSA ZZ in Vintage 1 but MSA YY in Vintage 2. County C meets the unemployment threshold in Vintage 1 but not Vintage 2.

**Table 7. Example of county changing MSAs between vintages:
Effect on meeting unemployment rate threshold**

County	Vintage 1 MSA	Vintage 2 MSA	Unemployment rate threshold met? Vintage 1	Unemployment rate threshold met? Vintage 2
A	ZZ	ZZ	Yes	Yes
B	ZZ	ZZ	Yes	Yes
C	ZZ	YY	Yes	No
D	YY	YY	Yes	No

2.14.4 Connecticut and unemployment

Beginning with the 2024 LAUS release (in April, 2025), BLS will publish unemployment data according to the Connecticut planning regions, rather than the counties. In order to generate Connecticut Vintage 1 MSA/non-MSA unemployment rates, Treasury/IRS will look to township-level employment and unemployment [data](#) published by the BLS. Connecticut township boundaries can be grouped according to county or planning region, enabling calculation of future unemployment rates according to Vintage 1.



2.15 Unemployment rates for U.S. territories other than Puerto Rico

Local Area Unemployment Statistics (LAUS) provides unemployment data for all counties (and county equivalents) in the 50 states, the District of Columbia, and Puerto Rico, but not for the island territories of American Samoa, Guam, Northern Mariana Islands, and the U.S. Virgin Islands. The only federal data source for these four territories is the Census Bureau's [Island Area Censuses](#), which are conducted decennially, not annually. This decennial update period prevents using a federal data source to estimate these territories' prior year unemployment rate (aside from 2020 and 2030). Some territorial governments provide territory-wide unemployment rate estimates annually and these data sources are used when the federal data is not available for that year.



Table 8. Information sources for U.S. territory unemployment data (outside of Puerto Rico)

Territory	Government Entity or Data Source
American Samoa	DECIA
Guam	Unemployment Situation on Guam – Bureau of Labor Statistics
Northern Mariana Islands	DECIA
U.S. Virgin Islands	U.S. Virgin Islands Bureau of Labor Statistics

2.16 Timing of unemployment data release

LAUS data for the prior year are generally released in April of the next calendar year (e.g., the 2023 annual data was released in April 2024). When the unemployment rates are released for future years, Treasury/IRS will then update the listing of MSA/non-MSAs that have passed both the 0.17 percent FFE threshold and the higher-than-the-national-average unemployment rate threshold. IRS notices providing energy community bonus eligibility released starting in May, 2025, will account for both vintages of MSA/non-MSA groupings in determining FFE rates and unemployment rates.

2.17 Incorporating updated MSA/non-MSA delineations into energy community bonus eligibility

As of May, 2025, Treasury/IRS guidance on the energy community bonus incorporates both vintages of MSA/non-MSA groupings. Energy community eligibility under the Statistical Area category is dependent on the fossil fuel employment (FFE) rate and the unemployment rate. These rates are calculated at the MSA/non-MSA level. The two vintages of MSA/non-MSA groupings mean that a county can be in two different MSA/non-MSAs and meet the FFE criteria for one vintage but not the other. Likewise, a county might meet the unemployment rate criteria for one vintage but not the other.

To account for these possibilities, Treasury/IRS determines energy community eligibility under the Statistical Area category for both vintages for every county or county equivalent. As such, each county (or county-equivalent) has two chances to be determined eligible for the energy community bonus under the Statistical Area category.³

As described above, FFE and unemployment rates are calculated for each vintage of MSA/non-MSA grouping. An individual county or county equivalent must meet both the FFE threshold and the unemployment rate threshold for the same vintage in order to qualify as an energy community for the year.

³ Except for Connecticut, due to the change from county to planning region. In the case of Connecticut, every location (versus county) within the state has two chances of being an eligible energy community.



Table 9 provides examples of counties and how they might qualify as energy communities under the statistical area category for a specific year.

Example 1. Under Vintage 1, County A meets the FFE threshold as well as the unemployment rate threshold. Therefore, County A qualifies as an energy community under Vintage 1. Under Vintage 2, County A does not meet the FFE threshold but does meet the unemployment rate threshold. Therefore, County A does not qualify as an energy community under Vintage 2. Since County A qualifies as an energy community under at least one vintage, County A qualifies as an energy community for the most recent year.

Example 2. County C changes MSAs between Vintage 1 and Vintage 2, from MSA ZZ to MSA YY. Under Vintage 1, County C meets the FFE threshold as well as the unemployment rate threshold. Therefore, County C qualifies as an energy community under Vintage 1. Under Vintage 2, County C does not meet the FFE threshold or the unemployment rate threshold. Therefore, County C does not qualify as an energy community under Vintage 2. Since County C qualifies as an energy community under at least one vintage, County C qualifies as an energy community for the most recent year.

**Table 9. Example of county changing MSAs between vintages:
Effect on energy community status**

County	Vintage 1 MSA	Vintage 2 MSA	FFE threshold met? Vintage 1	FFE threshold met? Vintage 2	Unemployment rate threshold met for most recent year? Vintage 1	Unemployment rate threshold met for most recent year? Vintage 2	Energy community for most recent year? Vintage 1	Energy community for most recent year? Vintage 2	Energy community for most recent year under one or both vintages?
A	ZZ	ZZ	Yes	No	Yes	Yes	Yes	No	Yes
B	ZZ	ZZ	Yes	No	Yes	Yes	Yes	No	Yes
C	ZZ	YY	Yes	No	Yes	No	Yes	No	Yes
D	YY	YY	No	No	Yes	No	No	No	No



3. Defining census tracts eligible for the energy community bonus

3.1 Census tract boundary vintage

Census tracts are those delineated in the 2020 Census, as described in [83 FR 56277](#). The shapefiles used to characterize census tracts and therefore place mines within them are 2020 [TIGER/Line Geodatabases](#) as defined by the U.S. Census Bureau.

3.2 Coal mines that have closed since December 31, 1999

A coal mine is identified for purposes of the Coal Closure census tracts if it is or has been in the Department of Labor’s Mine Safety and Health Administration’s (MSHA’s) [“Mines”](#) data set after December 31, 1999.

Mines relevant for the energy community bonus are those with a type of “Surface” or “Underground.” Treasury/IRS identify a mine as “closed” if after December 31, 1999, it has ever been listed in MSHA’s Mines dataset as having a status of “Abandoned” or “Abandoned and Sealed” or “AbandonedSealed.” The definition of “mine status” can be found on pages 3-4 of the [Instructions for Completing the Mine Information Form \(MSHA 2000-209\)](#).

3.3 Locating closed coal mines in census tracts

Closed coal mines listed in the MSHA Mines dataset are excluded from conferring eligibility for the energy community designation if they have irregular location information. Coal mines will be placed in census tracts according to their latitude and longitude as listed in the MSHA’s Mines dataset unless that latitude (dataset variable name “LATITUDE”) and longitude (dataset variable name “LONGITUDE”) does not place the mine in the county (dataset variable name “FIPS_CNTY_CD”) and state (dataset variable name “STATE”) of the mine as listed in the MSHA Mines dataset. Additionally, if the latitude or longitude coordinates only go to the tenths decimal place, the mine is not placed in the supposed census tract due to precision concerns. Both sets of mines will not be placed in census tracts, and thus the census tracts where the mines exist (or existed) will not be qualified as energy communities. Additionally, the census tracts that are adjacent to these potential census tracts will also not be qualified as energy communities.

The relevant appendices ([IRS Notice 2023-29 Appendix C](#), [IRS Notice 2023-47 Appendix 3](#), [IRS Notice 2024-48 Appendix 2](#), [IRS Notice 2025-31 Appendix 4](#), and [IRS Notice 2026-31 Appendix 2](#)) show the census tracts that have had coal mine closures since 1999 (with accurate location information) and census tracts directly adjoining such census tracts. IRS Notice 2023-29 Appendix C reflects MSHA Mines data as of January 26, 2023. For this original listing of Coal Closure census tracts, prior versions of MSHA’s Mines dataset were also used. IRS Notice 2023-47 Appendix 3 reflects MSHA Mines data as of May 1, 2023. IRS Notice 2024-48 Appendix 2 reflects MSHA’s Mines data as of April 1, 2024. IRS Notice 2025-31 Appendix 4 reflects MSHA’s Mines data as of April 1,



2025. IRS Notice 2026-39 Appendices 2 and 3 reflect MSHA’s Mines data as of May 4, 2026. Note that the “Tract Type” in these appendices may change over time with the addition of new data.

3.4 Adding coal mine closure data for tracts currently not listed as eligible

If a user believes there is a coal mine closure that is not listed in the MSHA Mines data and is therefore not conveying energy community bonus eligibility, the user should do the following. Access coal mine data through the Department of Labor’s Mine Safety and Health Administration (MSHA) “Mines” data set.

For validation purposes, review the following:

Does the mine appear in the Mines dataset?

- If not, contact MSHA at mshadata@dol.gov.
- If yes, next check the location information.
 - Do the latitude and longitude listed place the mine in the county and state listed?
 - Do the latitude and longitude listed extend beyond the tenth decimal place (for example, format XXX.XXXXXX)?
 - If the answer to either of these is no, then contact MSHA at mshadata@dol.gov.

What information should I provide to MSHA when I contact the Agency?

- Name and contact information of the person or entity submitting the recommended change
- Mine ID (if known)
- Operating Company Name (if known)
- Mine Name (if known)
- County and state where the mine is or was located
- Street address of the mine (if known)
- Current latitude and longitude of mine in the Mine Data Retrieval System (MDRS) (if known)
- Recommended latitude and longitude of mine (make certain there are 6 digits to the right of the decimal point)

If MSHA considers the suggested correction valid, then the Agency will update the Mines dataset accordingly.

See below for timing of updates to the IRS census tract listing based on any data corrections from MSHA.

3.5 Coal-fired electric generating units that have been retired after December 31, 2009



Retired coal-fired electric generating units are identified using data from Department of Energy's (DOE's) U.S. Energy Information Administration (EIA) Annual Electric Generator Inventory ([Form EIA-860](#)) or the Monthly Electric Generator Inventory ([Form EIA-860M](#)).

Data from Forms EIA-860 and EIA-860M provide listings of retirements. An electric generating unit is considered a retired coal-fired electric generating unit if it is classified as retired at any time since December 31, 2009, and at retirement is characterized as a coal-fired electric generating unit.

To be considered a retired coal-fired electric generating unit, an electric generating unit must be listed as coal-fired when it is retired. An electric generating unit is a retired coal-fired electric generating unit if it

- (1) appears in the retirements listing of any monthly release of the dataset from Form-860M since December 31, 2009, or any annual release of the dataset from Form-860 since December 31, 2009,
- (2) the month and year of retirement listed are after December 31, 2009, and
- (3) for years 2015 through the most recent monthly listing, the electric generating unit is listed as having a "Technology" of "Conventional Steam Coal" or "Coal Integrated Gasification Combined Cycle" in the retirement listing, or for years 2010 through 2015, the electric generating unit is listed as having one of the following as a primary fuel in the retirement listing: anthracite coal, bituminous coal, lignite coal, coal-derived synthesis gas, subbituminous coal, waste/other coal (including anthracite culm, bituminous gob, fine coal, lignite waste, and waste coal), or refined coal.

3.6 Locating retired coal-fired electric generating units in census tracts

Retired coal-fired electric generating units listed in Forms EIA-860 and EIA-860M are excluded from conferring eligibility for the "energy community" designation if they have irregular location information.

Coal-fired electric generating units will be placed in census tracts according to their latitude and longitude as listed in the Form EIA-860M and Form EIA-860 data unless that latitude (dataset variable name "Latitude") and longitude (dataset variable name "Longitude") does not place the generating unit in the county (dataset variable name "County") and state (dataset variable name "State" or "Plant State") of the generating unit as listed in the Form EIA-860M or Form EIA-860 data. Additionally, if the latitude or longitude coordinates only goes to the tenths decimal place, the mine is not placed in the supposed census tract due to precision concerns. Both sets of generating units will not be placed in census tracts, and thus the census tracts where the generating units exist (or existed) will not be qualified as energy communities. Additionally, the census tracts that are adjacent to these potential census tracts will also not be qualified as energy communities.



Missing location information for 2010 and 2011 is corrected by first using the EIA 860M file and if unsuccessful, consulting the 2012 EIA 860 file.

The relevant appendices ([IRS Notice 2023-29 Appendix C](#), [IRS Notice 2023-47 Appendix 3](#), [IRS Notice 2024-48 Appendix 2](#), [IRS Notice 2025-31 Appendix 4](#), and [IRS Notice 2026-39 Appendix 2](#)) show designated Coal Closure census tracts, informed by data from Forms EIA-860 and EIA-860M with accurate location information. IRS Notice 2023-29 Appendix C reflects data available as of December 26, 2023. IRS Notice 2023-47 Appendix 3 reflects data available as of May 1, 2023. IRS Notice 2024-48 Appendix 2 reflects data available as of April 1, 2024. IRS Notice 2025-31 Appendix 4 reflects data available as of April 1, 2025. IRS Notice 2026-39 Appendices 2 and 3 reflects data available as of May 4, 2026. Note that the “Tract Type” in these appendices may change over time with the addition of new data.

3.7 Adding coal-fired generating unit retirement information for tracts currently not listed as eligible

If a user believes there is a coal-fired generating unit that has retired, but is not listed in the EIA data, the user should do the following.

First, check to see if there is an issue with the location data for the coal-fired generating electric unit:

- Coal-fired electric generating unit data comes from the Department of Energy’s (DOE’s) U.S. Energy Information Administration (EIA) Electric Generator Inventory data from Form [EIA-860](#), and the Monthly Electric Generator Inventory from [EIA-860M](#).
- Does the coal-fired electric generating unit appear in the EIA Form 860 or EIA Form 860M data?
 - o If not, contact EIA via InfoElectric@eia.gov.
 - o If yes, next check the location information.
 - Do the latitude and longitude listed map the mine to the county and state listed?
 - Do the latitude and longitude listed extend beyond the tenths decimal place?
 - If the answer to either of these is no, then contact EIA via InfoElectric@eia.gov.
- What information should I provide to EIA when I contact them?
 - o Name and contact information of the person or entity submitting the recommended change
 - o Plant ID and Generator ID (if known)
 - o Operating Company Name (if known)
 - o Plant Name (if known)
 - o County and state where the unit is located



- o Street address of the unit (if known)
- o Current latitude and longitude of unit in the EIA Form 860 or EIA Form 860M data (if known)
- o Recommended latitude and longitude of unit (make sure there are at least 4 digits to the right of the decimal point)
- If EIA considers the correction valid, then it will update the EIA Form 860 and/or EIA Form 860M data accordingly.
- See below for timing of updates to the IRS census tract listing based on any corrected data from EIA.

3.8 Changes in coal-fired generating units' source of fuel without retirement

If a coal-fired electric generating unit switches to a different source for its fuel without being listed as 'retired', it is not considered a retired coal-fired electric generating unit. An electric generating unit must be coal-fired when it is retired to be considered a retired coal-fired electric generating unit. An electric generating unit is a retired coal-fired electric generating unit if it (1) appears in the retirements listing of any monthly release of the dataset from Form-860M since December 31, 2009, or any annual release of the dataset from Form-860 since December 31, 2009, (2) the month and year of retirement occur after December 31, 2009, and (3) for years 2014 through the most recent monthly listing, it is listed as having a "Technology" of "Conventional Steam Coal" or "Coal Integrated Gasification Combined Cycle" in the retirement listing, or for years 2010 through 2013, it is listed as having a primary fuel of one of the following in the retirement listing: anthracite coal, bituminous coal, lignite coal, coal-derived synthesis gas, subbituminous coal, waste/other coal (including anthracite culm, bituminous gob, fine coal, lignite waste, and waste coal), or refined coal.

3.9 Coal mines and coal-fired generating units in the U.S. territories

The MSHA Mines dataset does not contain information about mines in U.S. territories. However, information from the Department of Energy's Energy Information Administration (EIA) suggests that the territories have no known coal reserves.⁴

Puerto Rico only began to be included in EIA Form 860 and EIA Form 860M reporting in March 2018. Prior to March 2018, information for Puerto Rico and the other territories is not available in the EIA reporting. However, EIA analysts track the energy use in the U.S. territories. Information provided

⁴ [Northern Mariana Islands Profile Analysis](#) (2025); [Guam Profile Analysis](#) (2025); [Puerto Rico](#) (2025) [US Virgin Islands Profile Analysis](#) (2025); [American Samoa](#) (2025).



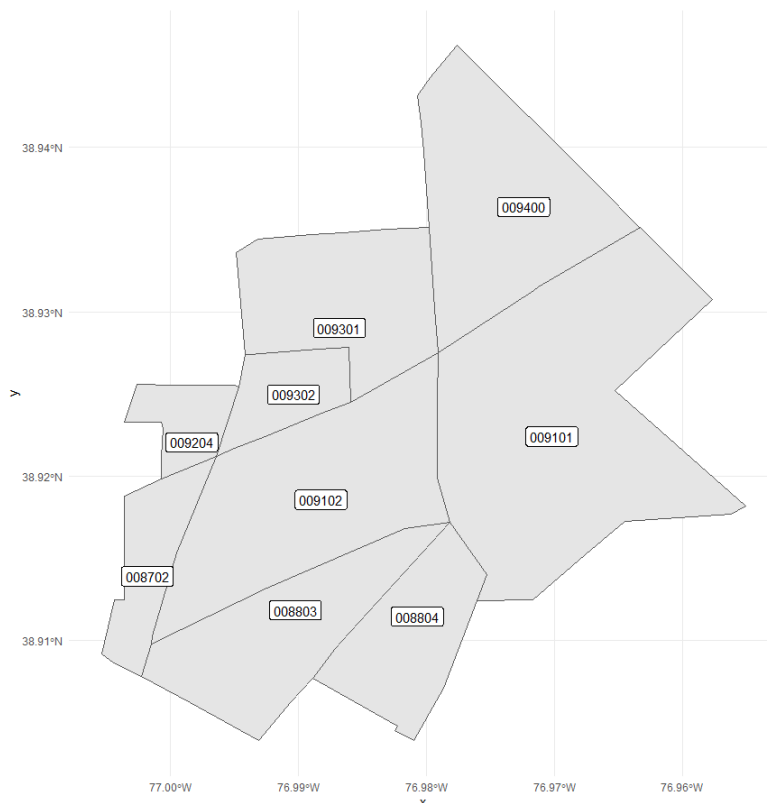
by EIA suggests that there have been no coal-fired generating unit retirements in the U.S. territories as of April 2026.

3.10 Identifying census tracts adjacent to census tracts with closed coal mines or retired coal-fired electric generating units

Census tract shapefiles from the U.S. Census Bureau are used to identify adjoining census tracts. Census tracts are considered directly adjoining if their boundaries touch at any single point. There are many cases where multiple census tracts meet at a single point. If a closure occurred in one of the census tracts, the other census tracts sharing the single point would be considered directly adjoining.

Figure 1 shows an example of census tracts with 6-digit identifiers. All of these census tracts are considered directly adjoining to census tract 009102.

Fig. 1: Example of adjoining census tracts



Source: Treasury, Office of Tax Analysis.

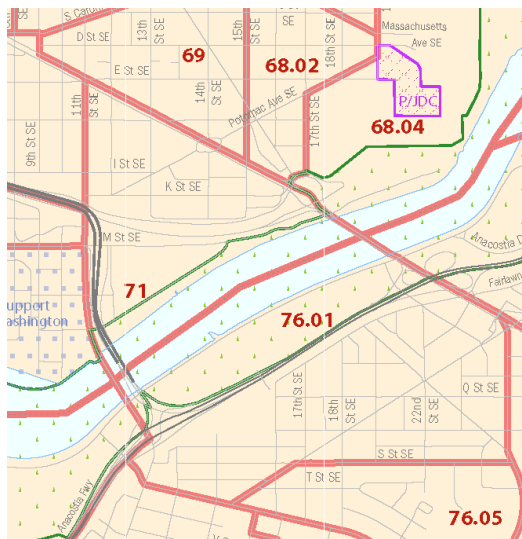


3.11 Adjacency of census tracts with rivers or water bodies in between

Census tract boundaries may follow rivers or other waterways. However, these waterways do not prevent census tracts from directly adjoining. Census tract boundaries may incorporate waterways by either extending into waterways or by wholly covering a waterway within a census tract.

Figure 2 shows one example of how a waterway may interact with census tracts. This shows census tract 007100 (denoted without the floating zeroes as “71”) having a border in the river. Census tract 007601 (denoted here as 76.01) also has a border in the river. Census tracts 007100 and 007601 are directly adjoining to each other. Additionally, Census tracts 006804 (denoted 68.04) and 007601 are also directly adjoining to each other.

Fig. 2: Waterways in census tracts



Source: <https://www.census.gov/geographies/reference-maps/2020/geo/2020pl-maps/2020-census-tract.html>



4. **Timing and location for eligibility**

4.1 Determination of project location and timing eligibility for the energy community bonus under the Statistical Area and/or Coal Closure categories

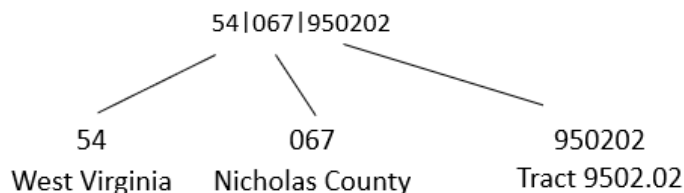
To determine eligibility under the Statistical Area and/or Coal Closure categories, taxpayers locate the county within a MSA/non-MSA and/or the census tract of their project and compare the Federal Information Processing Standard ([FIPS](#)) codes of one or both of these pieces of location information to the listings in guidance published by Treasury/IRS.

The project must also be located in or placed in service in an energy community according to specific dates. An individual location's energy community status can change over time.

4.2 Federal Information Processing Standard (FIPS) codes

Each unique county or county-equivalent is identified with a 2-digit state FIPS code (which may include a leading zero), and a 3-digit county FIPS code (which may include up to two leading zeros); these are grouped into one 5-digit state-county FIPS code. Standard state-county census tracts are identified with a 2-digit state FIPS code, a 3-digit county FIPS code, and a 6-digit tract code tract (which may include leading zeros, as well as two "trailing" zeros in the many cases in which the basic tract code has no suffix). Together, these codes form an 11-digit FIPS code unique to each census tract.

For example, the Tract 9502.02 in Nicholas County, West Virginia has the 11-digit census tract FIPS code of 54067950202:



54 – identifies West Virginia

067 – identifies Nicholas County within West Virginia

950202 – identifies tract 9502.02 within Nicholas County

4.3 Determining the 11-digit census tract FIPS code based on the 2020 census tract boundaries

One method to determine the census tract of an eligible property based on the 2020 census tract boundaries is to use the [Census Bureau's 2020 census tract mapping tool](#).



Navigating the Map

- Use the '+' and '-' tools in the top left to zoom in and out. You can also use your mouse wheel, if you have one available.
- Use the Home logo in the upper left of the map area to return to the default map view.
- Click and drag to pan to a different map extent.
- Use the Find My Location tool in the upper left to zoom to your location using HTML geolocation or device GPS, if permitted by your browser. Depending on security settings, this may not work correctly. If it does not, please use the Search box.
- Click the image in the lower left to toggle between the topographic and imagery basemaps.

Finding the Project's Census Tract Using an Address or Latitude/Longitude

- Use the Search box in the upper right of the map area to search by an address or a particular latitude/longitude. The Search box uses the ArcGIS World Geocoding Service, not the Census Bureau's Master Address File (which is protected from disclosure by Title 13 of the U.S. Code).

Identifying the Project's Census Tract

- A census tract can be identified by an 11-digit number appearing in the middle of the census tract boundaries on the map.

Additionally, a user can click within an area to highlight a census tract. This will display a pop-up, which also provides your 11-digit census tract GEOID.

4.4 Determining the 2-digit state and 3-digit county FIPS codes

If a user knows the state and county names of the location of your project, the user can use this [list](#) to ascertain the 2-digit state FIPS code and the 3-digit county FIPS code of the project.

Alternatively, the user can make use of the Census' interactive TIGERweb map via this [link](#). At the link:

- Type in the project's address or latitude/longitude, press enter, and select address or latitude/longitude from the drop down list.



- The user may need to adjust the scale of the map to see the county boundaries, county names, and state name.
- Identify the county and state of the project based on the location. The user can confirm that the TIGERweb application correctly located the project through enabling the satellite view. If the satellite view is not enabled, click on the top right hand corner button that says “Landmass”, “Terrain”, or “Satellite” until the satellite view is enabled.



- Once the user knows the state and county names of the location of your project, the user can use this [list](#) to ascertain your 2-digit state FIPS code and the 3-digit county FIPS code.

4.5 Comparing FIPS codes to relevant eligibility listings

Once the taxpayer has identified the FIPS codes of their eligible project, they can compare them to the listings of eligible census tracts and county-state FIPS codes in the relevant IRS Notice appendices.



Table 10. Relevant appendices to identify counties and census tracts that confer eligibility for the energy community bonus

If the taxpayer placed their energy community project in service...	Eligible FFE counties that may or may not also meet the unemployment rate threshold are listed in...	Eligible FFE counties that also meet the unemployment rate threshold are listed in....	Eligible Coal Closure census tracts are listed in...
After Dec. 31, 2022, and before June 7, 2024	• IRS Notice 2023-29 Appendix B • IRS Notice 2023-47 Appendix 1 • IRS Notice 2024-30 Appendix 1	• IRS Notice 2023-47 Appendix 2 • IRS Notice 2024-30 Appendix 2	• IRS Notice 2023-29 Appendix C • IRS Notice 2023-47 Appendix 3 • IRS Notice 2024-48 Appendix 2 • IRS Notice 2025-31 Appendix 5 • IRS Notice 2026-39 Appendix 3
After June 6, 2024, and before June 23, 2025	• IRS Notice 2023-29 Appendix B • IRS Notice 2023-47 Appendix 1 • IRS Notice 2024-30 Appendix 1	• IRS Notice 2024-48 Appendix 1	• IRS Notice 2023-29 Appendix C • IRS Notice 2023-47 Appendix 3 • IRS Notice 2024-48 Appendix 2 • IRS Notice 2025-31 Appendix 5 • IRS Notice 2026-39 Appendix 3
After June 22, 2025, and before June 10, 2026	• IRS Notice 2023-29 Appendix B • IRS Notice 2023-47 Appendix 1 • IRS Notice 2024-30 Appendix 1 • IRS Notice 2025-31 Appendix 2	• IRS Notice 2025-31 Appendix 3	• IRS Notice 2023-29 Appendix C • IRS Notice 2023-47 Appendix 3 • IRS Notice 2024-48 Appendix 2 • IRS Notice 2025-31 Appendix 4 • IRS Notice 2026-39 Appendix 2



If the taxpayer placed their energy community project in service...	Eligible FFE counties that may or may not also meet the unemployment rate threshold are listed in...	Eligible FFE counties that also meet the unemployment rate threshold are listed in....	Eligible Coal Closure census tracts are listed in...
After June 9, 2026, and before release of the 2027 Annual Statistical Area Category and Coal Closure Category Updates*	• IRS Notice 2023-29 Appendix B • IRS Notice 2023-47 Appendix 1 • IRS Notice 2024-30 Appendix 1 • IRS Notice 2025-31 Appendix 2	• IRS Notice 2026-39 Appendix 1	• IRS Notice 2023-29 Appendix C • IRS Notice 2023-47 Appendix 3 • IRS Notice 2024-48 Appendix 2 • IRS Notice 2025-31 Appendix 4 • IRS Notice 2026-39 Appendix 2

*Annual Statistical Area Category and Coal Closure Category Updates generally are released by the IRS in approximately May of each year.

As noted, brownfield sites (as defined in 42 U.S.C. 9601(39) (A), (B), and (D)(ii)(III)) also qualify as energy communities.

4.6 How much of a project needs to be located in an energy community for it to qualify for the bonus credit?

A project is treated as "located in" or "placed in service within" an energy community if 50% or more of the project's nameplate capacity is located in an area that qualifies as an energy community (Nameplate Capacity Test). This determination is made by dividing the nameplate capacity of the project's energy-generating units located in an energy community by the total nameplate capacity of all the energy-generating units of the project. For projects with offshore energy generation units, if none of the project's energy-generating units are in a census tract, MSA, or non-MSA, then the Nameplate Capacity Attribution Rule is applied by attributing all the nameplate capacity of such project to the land-based power conditioning equipment that conditions energy generated by the project for transmission, distribution, or use and that is closest to the point of interconnection.

For a project that does not have a nameplate capacity, if 50% or more of its square footage is in an area that qualifies as an energy community, the project is located in or placed in service within an energy community (Footprint Test). This determination is made by dividing the square footage of the project that is located in an energy community by the total square footage of the project.



4.7 Determination of eligibility based on timing

Determination is based on location of a project on its placed-in-service date. However, [IRS Notice 2023-29](#) also provides a special rule for projects to base their eligibility for the energy community bonus on when construction begins.

For the production tax credits under sections 45 or 45Y, whether the project is "located in" an energy community is determined separately for each taxable year of the project's 10-year credit period. A project is treated as located in an energy community during a taxable year if it is located in an energy community during any part of the taxable year.

For the investment tax credits under sections 48 or 48E, whether the project is placed in service within an energy community is determined on the placed-in-service date.

If a taxpayer begins construction of the project on or after January 1, 2023, in a location that qualifies as an energy community as of the beginning of construction date, with respect to that project, such location will continue to be considered an energy community for the duration of the ten-year credit period for sections 45 and 45Y or on the placed-in-service date for sections 48 and 48E.

4.8 Beginning of construction

In general, a taxpayer may establish the beginning of construction of a project by starting physical work of a significant nature or by paying or incurring five percent or more of the total cost of the facility. The IRS has issued notices that provide guidance for determining the beginning of construction.

- [Notice 2013-29](#)
- [Notice 2013-60](#)
- [Notice 2014-46](#)
- [Notice 2015-25](#)
- [Notice 2016-31](#)
- [Notice 2017-04](#)
- [Notice 2018-59](#)
- [Notice 2020-41](#)
- [Notice 2021-5](#)
- [Notice 2021-41](#)
- [Notice 2022-61](#)
- [Notice 2025-42](#)

4.9 Placed in service



In general, a taxpayer's facility is placed in service when the facility is ready and available for its specified use. The IRS has provided general guidance for taxpayers to determine when a facility is placed in service in [Publication 946 \(How to Depreciate Property\)](#).

4.10 Timing of updating eligibility listings

Treasury/IRS anticipate that in approximately May of each year until the energy community bonus expires:

- The listings will be updated according to any new MSAs/non-MSAs that have achieved the 0.17 percent or greater direct employment related to the extraction, processing, transport, or storage of coal, oil, or natural gas.
- The listings will be updated according to the updated annual unemployment rates for MSAs and non-MSAs. Because an MSA's or non-MSA's status as an energy community depends on its unemployment rate for the previous year, an MSA or non-MSA that qualifies as an energy community in one period might not qualify as an energy community in a later period if its unemployment rate for the previous year falls below the national average.
- The listings of eligible census tracts and directly adjoining census tracts will be updated according to any newly identified closed coal mines and/or retired coal-fired electric generating units.

4.11 Length of qualification of an energy community under the Statistical Area Category

MSAs and non-MSAs must meet two thresholds to qualify as energy communities under the Statistical Area category. The MSAs and non-MSAs must have had (1) for at least one year after 2009, 0.17 percent or greater direct employment related to extraction, processing, transport, or storage of coal, oil, or natural gas (the fossil fuel employment (FFE) threshold), and (2) an unemployment rate for the prior year that is equal to or greater than the national average unemployment rate for the prior year.

MSAs/non-MSAs that meet the 2025 unemployment rate requirement and the FFE requirement under one or both vintages of MSA/non-MSA groupings are listed in IRS Notice 2026-39 Appendix 1 and qualify as energy communities as of June 10, 2026. A county or county-equivalent within a MSA/non-MSA only needs to qualify under one vintage of MSA/non-MSA groupings, not both, to be eligible as an energy community. These MSAs/non-MSAs will maintain energy community status until the 2027 IRS release of the Annual Statistical Area Category and Coal Closure Category Updates for the energy community bonus (reflecting unemployment rates from 2025). The IRS guidance that determines the MSAs and non-MSAs that are energy communities based on future years' unemployment rates will be released in approximately May of each year.



4.12 Changes in energy community eligibility under the Statistical Area Category

An MSA or non-MSA that has had 0.17 percent or greater direct employment at any time after December 31, 2009, or 25 percent or greater local tax revenues related to the extraction, processing, transport, or storage of coal, oil, or natural gas may qualify as an energy community if its unemployment rate for the previous year is at or above the national average. Because an MSA's or non-MSA's status as an energy community depends on its unemployment rate for the previous year, an MSA or non-MSA that qualifies as an energy community in one period might not qualify as an energy community in a later period if its unemployment rate for the previous year falls below the national average. The list of MSAs and non-MSAs that qualify as an energy community for the period beginning on the June 10, 2026, and ending on the date of release of the 2027 Annual Statistical Area Category and Coal Closure Category Updates, may be found at [IRS Notice 2026-39 Appendix 1](#).

4.13 Addition before May, 2025, of revised or corrected coal closure or coal-fired generating unit retirement data

As provided in IRS [Notice 2023-29](#), a census tract qualifies as an energy community if the census tract (or a census tract directly adjoining such census tract) is a tract: (i) in which a coal mine has closed after December 31, 1999, or (ii) in which a coal-fired electric generating unit has been retired after December 31, 2009. As further provided in IRS Notice 2023-29, whether a census tract qualifies as an energy community is generally determined based on the date and location of the relevant closure in MSHA's Mines dataset or the relevant retirement in the EIA data from Forms EIA-860 and EIA-860M. For example, if MSHA corrects location data for a mine closure that occurred in 2012 and adds it to their dataset between the release of IRS [Notice 2023-47](#) and IRS [Notice 2024-48](#), the census tract that had the mine closure would be an energy community from January 1, 2023, rather than after the release of IRS Notice 2024-48. This update would be reflected in the IRS's annual update of the list of census tracts that qualify as energy communities under the Coal Closure Category.

Mine closures and generating unit retirements added to the list of eligible census tracts in Appendix 2 to IRS Notice 2024-48 confer eligibility to EC Projects that are placed in service after Dec. 31, 2022. Coal Closure census tracts that were not listed in IRS Notice 2023-29 Appendix C or IRS Notice 2023-47 Appendix 3 and are newly listed in IRS Notice 2024-48 Appendix 2 are not distinguished according to whether the additions are the result of mines closing or generating units retiring since Dec. 31, 2022, or if they are the result of updates to location information since the release of IRS Notice 2023-47.

4.14 Addition after May, 2025, of revised or corrected coal closure or coal-fired generating unit retirement data



As of IRS Notice 2025-31, newly identified Coal Closure Category census tracts must be distinguished according to when the coal mine closure or the generating unit retirement occurred.

As described above, Treasury/IRS use data from MSHA and EIA to identify closed coal mines and retired coal generating units. While MSHA and EIA can update these datasets continuously throughout a year, Treasury/IRS only examines the data once per year to find newly identified coal mine closure and retired coal-fired generating units.

Newly identified coal mine closures and retired coal-fired generating units may arise either due to:

- 1) mines that have closed or generating units that have retired since last Notice release, or
- 2) mines that closed or generating units that retired before the last Notice release, but newly appear in the data since the last Notice release due to corrected data

The first type of closures/retirements confer eligibility beginning with the release of the most recent Notice, while the second type can confer retroactive eligibility. For the 2025 release, those census tracts conferring retroactive eligibility are listed in a separate appendix to IRS Notice 2025-31 (Appendix 5). For the 2026 release, the census tracts conferring retroactive eligibility are listed in Appendix 3 to IRS Notice 2026-39.

The below table shows eligibility based on “newly closed” versus “corrected data” eligibility. Shading denotes when the listings confer eligibility to areas



Table 11. Coal Closure Category census tract eligibility based on “newly closed” versus “corrected data”

Shaded = Eligible Period Dark shading = eligibility from newly identified closures or retirements occurring since prior Notice release Light shading = eligibility from newly identified closures or retirements that occurred before prior Notice release				
	Beginning of Credit Bonus: Jan 1, 2023 – June 7, 2024 (release of IRS Notice 2024-48)	June 7, 2024 (release of IRS Notice 2024-48) – June 23, 2025 (release of IRS Notice 2025-31)	June 23, 2025 (release of IRS Notice 2025-31) – June 10, 2026 (release of IRS Notice 2026-39)	June 10, 2026 (release of IRS Notice 2026-39) – 2027 release
CC tracts listed in IRS Notice 2023-29 Appendix C and IRS Notice 2023-47 Appendix 3				
CC tracts listed from <u>new</u> closures and retirements listed in IRS Notice 2024-48 Appendix 2				
CC tracts listed from <u>data corrected</u> closures and retirements listed in IRS Notice 2024-48 Appendix 2				
CC tracts from <u>new</u> closures and retirements listed in IRS Notice 2025-31 Appendix 4 but not IRS Notice 2025-31 Appendix 5				
CC tracts from <u>data corrected</u> closures and retirements listed in IRS Notice 2025-31 Appendix 5	All corrected closures and retirements closed or retired before Jan. 1, 2023			
CC tracts from <u>new</u> closures and retirements listed in IRS Notice 2026-39 Appendix 2 but not IRS				



Shaded = Eligible Period Dark shading = eligibility from newly identified closures or retirements occurring since prior Notice release Light shading = eligibility from newly identified closures or retirements that occurred before prior Notice release				
	Beginning of Credit Bonus: Jan 1, 2023 – June 7, 2024 (release of IRS Notice 2024-48)	June 7, 2024 (release of IRS Notice 2024-48) – June 23, 2025 (release of IRS Notice 2025-31)	June 23, 2025 (release of IRS Notice 2025-31) – June 10, 2026 (release of IRS Notice 2026-39)	June 10, 2026 (release of IRS Notice 2026-39) – 2027 release
Notice 2026-39 Appendix 3				
CC tracts from data- <u>corrected</u> closures and retirements listed in IRS Notice 2026-39 Appendix 3	All corrected closures and retirements closed or retired before Jan. 1, 2023	All corrected closures and retirements closed or retired before Jan. 1, 2023		

*CC = Coal Closure

4.15 Differences in location eligibility for the energy community bonus that applies to the §§ 45, 48, 45Y, and 48E credits versus the § 48C(e) energy community census tracts

The § 48C(e) energy community census tracts are a subset of the areas eligible for the energy community bonus that applies to the §§ 45, 48, 45Y, and 48E credits. Section 48C(e) energy community census tracts are census tracts that did not have a project that received a certification and allocation of credits under § 48C prior to enactment of the Inflation Reduction Act of 2022, and --

- in which a coal mine has closed after 1999; or
- in which a coal-fired electric generating unit has been retired after 2009; or
- that directly adjoin one of the above two types of tracts.

For listings of census tracts eligible as § 48C(e) energy community census tracts for the two rounds of applications that have been announced as of July 2024, see [IRS Notice 2023-44 Appendix C](#) and [IRS Notice 2024-36 Appendix C](#).

4.16 Eligibility of projects in U.S. territories

Areas in all U.S. territories may qualify as energy communities, and the areas in U.S. territories that qualify as energy communities based on the Statistical Area and Coal Closure categories are included in the relevant county (MSA/non-MSA) and census tracts listings. The U.S. territories



include American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.



5. Frequently asked questions on brownfield sites for purposes of energy community bonus credit eligibility

5.1 What is a brownfield site for purposes of the energy community bonus credit?

For purposes of the energy community bonus credit, a brownfield site is defined in 42 U.S.C. § 9601(39)(A) as real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant (as defined under 42 U.S.C. § 9601), and includes certain mine-scarred land (as defined in 42 U.S.C. § 9601(39)(D)(ii)(III)). A brownfield site does not include the categories of property described in 42 U.S.C. § 9601(39)(B).

5.2 What are the geographic boundaries of a brownfield site?

For purposes of the energy community bonus credit, including the brownfield site safe harbor described in section 5 of IRS [Notice 2023-29](#), a brownfield site is delineated according to the boundaries of the entire parcel of real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. A brownfield site is not limited to only the portion of a parcel of real property that has or may have a hazardous substance, pollutant, or contaminant that complicates redevelopment.

5.3 What is the main difference between how a brownfield site is defined for the energy community bonus credit and for federal brownfield funding purposes?

The main difference between the definition of a brownfield site for purposes of the energy community bonus credit and for determining eligibility for federal brownfield funding is that the energy community bonus credit applies a more limited definition.

For purposes of the energy community bonus credit, a brownfield site is limited to sites that are described in 42 U.S.C. 9601(39)(A), (B), and (D)(ii)(III), which is a subset of the sites that may qualify for federal brownfield funding. Section 9601(39)(C) and (D) of Title 42 of the United States Code includes categories of sites that are eligible for federal Brownfield funding but do not meet the definition of a brownfield site for purposes of the energy community bonus credit. See [Brownfields](#) and [Information on Sites Eligible for Brownfields Funding under CERCLA § 104\(k\)](#) for more information.



Table 12. Brownfields site definition comparison between energy communities brownfield versus EPA brownfield program site

Energy communities brownfield category site	Eligibility	EPA brownfield program site	Eligibility
Hazardous Substances contamination Examples: Arsenic, Asbestos, Lead, Polycyclic Aromatic Hydrocarbons, Polychlorinated Biphenyls, Volatile Organic Compounds, Chromium, Dioxin, Mercury	Yes	Hazardous Substances contamination Examples: Arsenic, Asbestos, Lead, Polycyclic Aromatic Hydrocarbons, Polychlorinated Biphenyls, Volatile Organic Compounds, Chromium, Dioxin, Mercury	Yes
National Priorities List (Superfund)	No	National Priorities List (Superfund)	No
Removal action or enforcement order	No	Removal action or enforcement order	No
Controlled Substance contamination	No	Controlled Substance contamination	Yes
Petroleum contamination	No	Petroleum contamination	Yes
Mine Scarred Lands	Yes	Mine Scarred Lands	Yes

5.4 I conducted an environmental assessment on my site and identified only potential petroleum contamination. Does that type of contamination qualify as a brownfield for purposes of the energy community bonus credit?

No, the brownfield definition for purposes of the energy community bonus credit does not include sites with only petroleum contamination.



5.5 Where can I find a map of sites identified as brownfields for federal brownfield funding purposes?

There is not a single registry, website, or map of all brownfield sites. Potential site lists may be found under the category of Brownfields Properties on [EPA's Cleanups in My Community](#), which lists the locations of sites assessed with federal brownfield funding. Similar webpages may be maintained by states, territories, or for federally recognized Indian tribes. However, not all properties that qualify as brownfield sites eligible for federal brownfield funding are included in the definition of brownfield site for purposes of the energy community bonus credit.

5.6 Is there a map of sites that meet the definition of a brownfield for purposes of the energy community bonus credit?

No, a comprehensive map of sites that meet the definition of a brownfield for purposes of the energy community bonus credit is not available.

5.7 Where can I find information on federal brownfield funding?

EPA's Brownfields Program provides direct funding for brownfield site assessment, cleanup, revolving loans, environmental job training, technical assistance, training, and research. Additional information is available online at the [Types of EPA Brownfield Grant Funding](#).

Brownfield site stakeholders may contact EPA regional brownfield representatives who are available to assist with cleanup and redevelopment efforts at brownfield sites. These representatives serve as a valuable resource for brownfield stakeholders by providing support and guidance on applicable laws, regulations, and policies, and technical assistance associated with the selection of technologies. An EPA contact list is available online on [Brownfields Contacts in EPA Regional Offices](#).

5.8 Where can I find information on renewable energy development on brownfield sites or contaminated lands?

EPA's [RE-Powering America's Land Initiative](#) ("RE-Powering") provides information about existing renewable energy projects, future site locations, and state-based programs to encourage renewable energy projects on landfills, brownfields, mines, and other contaminated lands.



5.9 How does the brownfield site safe harbor in IRS Notice 2023-29 work?

The brownfield site safe harbor provided in section 5 of IRS [Notice 2023-29](#) offers taxpayers certainty in determining whether a site meets the definition of a brownfield site for purposes of the energy community bonus credit. Under this safe harbor, the IRS will accept that a site meets the definition of a brownfield site under 42 U.S.C. § 9601(39)(A) if it satisfies at least one of the conditions described in section 5.02 of IRS Notice 2023-29 and the site is not described in 42 U.S.C. § 9601(39)(B).

5.10 What conditions must a site meet to be covered under the brownfield site safe harbor in IRS Notice 2023-29?

A site qualifies for the brownfield site safe harbor if it meets any one of the following three conditions and it is not described in one of the exclusions provided in 42 U.S.C. § 9601(39)(B):

1. The site was previously assessed through federal, state, territory, or federally recognized Indian tribal brownfield resources as meeting the definition of a brownfield site under 42 U.S.C. § 9601(39)(A);
2. A Phase II Assessment has been completed with respect to the site and such Phase II Assessment confirms the presence on the site of a hazardous substance as defined under 42 U.S.C. § 9601(14), or a pollutant or contaminant as defined under 42 U.S.C. § 9601(33);
or
3. For projects with a nameplate capacity of not greater than 5MW (AC), a Phase I Assessment has been completed with respect to the site and such Phase I Assessment identifies the presence or potential presence on the site of a hazardous substance, or a pollutant or contaminant.

5.11 For purposes of the brownfield site safe harbor in IRS Notice 2023-29, what sites count as “previously assessed through federal, state, territory, or federally recognized Indian tribal brownfield resources as meeting the definition of a brownfield site under 42 U.S.C. § 9601(39)(A)”?

A site qualifies for this safe harbor provision if a federal, state, territory, or federally recognized Indian tribal program that supports the evaluation of potential contamination at sites by collecting and reviewing existing information has determined that the site qualifies as a brownfield site under the definition in 42 U.S.C. § 9601(39)(A) and is not excluded under 42 U.S.C. § 9601(39)(B). A previously assessed site may include a site that has planned or ongoing remediation activities,



engineering or institutional controls, or long-term operations and maintenance monitoring, or a site where a determination of “no further action” has been made.



5.12 Can a property on a site subject to a Superfund removal action be a brownfield site for purposes of the energy community bonus credit?

No. For purposes of the energy community bonus credit, a brownfield site does not include the categories of property described in 42 U.S.C. § 9601(39)(B), the first of which excludes a facility that is the subject of a planned or ongoing removal action under 42 U.S.C. subchapter I. When the site is no longer subject to the Superfund removal action, the property may be considered a brownfield site, provided that it meets all of the other requirements for a brownfield site under § 45(b)(11)(B)(i).

5.13 Can a property on the National Priorities List (Superfund) be a brownfield site for purposes of the energy community bonus credit?

No. For purposes of the energy community bonus credit, a brownfield site does not include the categories of property described in 42 U.S.C. § 9601(39)(B), the second of which excludes a facility that is listed on the National Priorities List (Superfund) or is proposed for listing. If the property is delisted from the National Priorities List, it is no longer subject to this exclusion and may be considered a brownfield site, provided that it meets all of the other requirements for a brownfield site under § 45(b)(11)(B)(i).

5.14 Can a landfill with respect to which a closure notification under subtitle C of the Solid Waste Disposal Act, commonly referred to as the Resource Conservation and Recovery Act of 1976 (RCRA), has been submitted and closure requirements have been specified in a closure plan or permit be a brownfield site for purposes of the energy community bonus credit?

Generally no; a landfill subject to such closure requirements generally would be considered a “land disposal unit” excluded from the definition of a brownfield site under 42 U.S.C. § 9601(39)(B)(vi).

5.15 Can a landfill that is undertaking a Resource Conservation and Recovery Act (RCRA) Corrective Action cleanup be a brownfield site for purposes of the energy community bonus credit?

Generally no; a landfill that is undertaking an RCRA Corrective Action cleanup generally would be excluded from the definition of a brownfield site under 42 U.S.C. § 9601(39)(B)(v).



5.16 Can mine-scarred land qualify as a brownfield site for purposes of the energy community bonus credit?

Yes. Mine-scarred land may qualify as a brownfield site for purposes of the energy community bonus credit. In order to qualify, such land must be real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. 42 U.S.C. § 9601(39)(A). However, mine-scarred land that falls under any of the exceptions found in 42 U.S.C. § 9601(39)(B) does not qualify as a brownfield site for purposes of the energy community bonus credit, even if it otherwise meets the definition in 42 U.S.C. § 9601(39)(A).



Appendix A: County Business Pattern data suppression documentation detail

County Business Pattern data are annual files with a unit of observation of the county/industry. Industry is defined by the NAICS code, with individual observations for each of the 2- through 6-digit NAICS codes. Variables for these county/industry observations include the number of employees (variable name “EMP”), a “noise flag” for the estimate of employees (variable name “EMP_NF”), and for years prior to 2018, a data suppression flag. The noise flag provides information on how certain the estimate is, as well as whether the estimate has not been reported due to disclosure concerns. The data suppression flag provides a code to indicate into which of the 12 ranges of employment the suppressed cell fell.

For 2017 and years after, the employment value is only included in the publicly released data if it includes employment numbers from three or more business establishments. The data suppression flag (with an associated range) is no longer provided after 2017.

For the 2010-2017 CBP data, when the employment value of the cell was not provided, Treasury/IRS used “EMP_NF” and “EMPFLAG” to assign a value to the cell:

For 2010-14, noise flag definitions for EMP_NF are:

- G 0 to < 2% noise (low noise)
- H 2 to < 5% noise (medium noise)
- D Withheld to avoid disclosing data for individual companies; data are included in higher level totals. Employment or payroll field set to zero.
- S Withheld because estimate did not meet publication standards. Employment or payroll field set to zero.

For 2015-16, noise flag definitions for EMP_NF are:

- G 0 to < 2% noise (low noise)
- H 2 to < 5% noise (medium noise)
- J Withheld to avoid disclosing data for individual companies; data are included in higher level totals. Employment or payroll field set to zero.
- D Withheld because estimate did not meet publication standards. Employment or payroll field set to zero.

For 2017, noise flag definitions for EMP_NF are:

- G 0 to < 2% noise (low noise)
- H 2 to < 5% noise (medium noise)
- J $\geq$ 5% noise (high noise)
- S Withheld because estimate did not meet publication standards. Employment or payroll field set to zero.



“EMPFLAG”, the data suppression flag, takes the following values:

A	0-19
B	20-99
C	100-249
E	250-499
F	500-999
G	1,000-2,499
H	2,500-4,999
I	5,000-9,999
J	10,000-24,999
K	25,000-49,999
L	50,000-99,999
M	100,000 or More

Treasury/IRS assigned the below values to the county/industry according to suppression flag code. For the largest category, M, the top-range was assumed to be 199,999 for purposes of determining point estimate. More precisely, if “EMP_NF” is equal to either D or S, then “EMP” is set to the following values for the following employment bins given by “EMPFLAG.”

A	5
B	40
C	137
E	312
F	625
G	1,375
H	3,125
I	6,250
J	13,750
K	31,250
L	62,500
M	125,000



Appendix B: Datasets and other information used for Statistical Area and Coal Closure energy community designations

Type of geographic grouping	Data set or other information	Years of data
MSAs and non-MSAs	County Business Patterns	2010 - end of credit bonus
	Local Area Unemployment Statistics	2022 - end of credit bonus
	2020 TIGER/Line Geodatabases for counties	2020
	Initial MSA/non-MSA delineations (Vintage 1): - MSA delineations from OMB Bulletin No. 18-03 - BLS delineations for nonmetropolitan areas not in New England states (OEWS Metropolitan and Nonmetropolitan Area Definitions (bls.gov)) - Treasury/IRS delineations for non-MSAs in New England states	Based on 2010 Decennial Census
	Updated MSA/non-MSA delineations (Vintage 2): - MSA delineations from OMB Bulletin No. 23-01 - BLS delineations for nonmetropolitan areas released in April, 2025 (link). - Treasury/IRS delineations for non-MSAs in New England states outside of Connecticut - Connecticut planning regions are used to form MSAs/non-MSAs in that state	Based on 2020 Decennial Census
	Unemployment data for U.S. territories outside of Puerto Rico: DECIA Unemployment Situation on Guam – Bureau of Labor Statistics U.S. Virgin Islands Bureau of Labor Statistics	2022 - end of credit bonus
Coal closure census tracts	Mines data from MSHA	2023 – end of credit bonus
	Historical mines data from MSHA	2000 - end of credit bonus
	EIA-860M	2016 – end of credit bonus
	EIA-860	2010-2015
	2020 TIGER/Line Geodatabases for census tracts	2020

