

TIBE LIBRARY

One of the most confusing parts about tax equity is figuring out where to get all the relevant information.

We have pulled all the relevant IRS, Treasury, and court documents and put them in one place, to make it easier for your team to take a deep dive into TIBE.

The resources below are available via our TIBE Dataroom:

IRS Notices

- Notice 2009-25
- Notice 2009-52
- Notice 2013-29
- Notice 2013-60
- Notice 2014-46
- Notice 2015-25
- Notice 2016-31
- Notice 2014-04

U.S. Code

- American Taxpayer Relief Act of 2012 (Section 407)
- Tax Increase Prevention Act of 2014 (Section 155)
- Title 26 U.S. Code Section 1.48-1
- Title 26 U.S. Code Section 1.461-1
- Title 26 U.S. Code Section 1.461-4
- Title 26 U.S. Code Section 45
- Title 26 U.S. Code Section 48

Other IRS Notices

- All private letter rulings issued by the IRS for UICL 48.00
- IRS Chief Counsel Advice
- IRS Revenue Procedure 2007-65
- IRS Revenue Procedure 2014-12

Other References

- Beginning of Construction for Energy Credits – Deloitte Tax LLC
- Historic Boardwalk Decision
- Joint Committee on Taxation Report, March 12, 2010
- Section 1603 Grant Program FAQs for Begun Construction



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