

Justification for Non-Material Change

This notice supersedes Notice 2006-26 and updates interim guidance, pending the issuance of regulations, relating to the credit for nonbusiness energy property under § 25C of the Internal Revenue Code. Specifically, this notice provides procedures that manufacturers may follow to certify property as either eligible building envelope components or qualified energy property, as well as guidance regarding the conditions under which taxpayers seeking to claim the § 25C credit may rely on a manufacturer's certification. Additionally, this notice provides guidance about changes made to the § 25C credit by the Energy Improvement and Extension Act of 2008 (EIEA), Division B of Pub. L. No. 110-343, 122 Stat. 3765 (2008), and the American Recovery and Reinvestment Tax Act of 2009 (ARRTA), Division B of Pub. L. No. 111-5, 123 Stat. 115 (2009). This notice also provides transition rules for certain nonbusiness energy property acquired before June 1, 2009, and for certain nonbusiness energy property placed in service after December 31, 2008. The Internal Revenue Service (Service) and the Treasury Department expect that the regulations will incorporate the rules set forth in this notice.