

# Inflation Reduction Act 101:

## Low-Income Communities Bonus Credit

### What It Is:

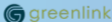
Provides an additional investment tax credit for small-scale solar and wind facilities on Indian land and in low-income communities

### Who Can Claim It:

Facilities that deliver direct financial benefits to low-income households and those on Indian land with an output of 5 MW or less

### Tax Credit Amount:

Provides up to a 20% investment tax credit above the existing 30%



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