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2025-01-14

XXII

Code

Code

Code		Code Sec.	Destribution
Sec.	Sec. Title	Page	Regulation Page
36.	First-time homebuyer credit	*	*
36B.	Refundable credit for coverage under a qualified health plan	100	
37.	Overpayments of tax	*	
31.	and the second s		
	Subpart D—Business Related Credits		
38.	General business credit	*	8.00
39.	Carryback and carryforward of unused credits	*	*
40.	Alcohol, etc., used as fuel	*	*
40A.	Biodiesel and renewable diesel used as fuel	*	
40B.	Sustainable aviation fuel credit	*	*
41.	Credit for increasing research activities	*	
42.	Low-income housing credit	*	* JUCE
43.	Low-income housing credit	not re	blosino.
44.	Expenditures to provide access to disabled individuals) [[@::	*
45.	Electricity produced from certain renewable resources, etc.	14	
45A.	Indian employment creditP.e. SONO 2025-01	- T- 180	411 ×
45B.	Credit for portion of employer social security taxes paid with respect to	nam.e	
	employee cash tips	*	*
45C.	Clinical testing expenses for certain drugs for rare diseases or conditions	*	
45D.	New markets tax credit	34	(*)
45E.	Small employer pension plan startup costs	*	
45F.	Employer-provided child care credit	*	
45G.	Railroad track maintenance credit	*	
45H.	Credit for production of low sulfur diesel fuel	*	*
45I.	Credit for producing oil and gas from marginal wells	*	
45J.	Credit for production from advanced nuclear power facilities	*	*
45K.	Credit for producing fuel from a nonconventional source	*	*
45L.	New energy efficient home credit	*	*
45N.	Mine rescue team training credit	*	*
450.	Agricultural chemicals security credit	*	*
45P.	Employer wage credit for employees who are active duty members of the		
	uniformed services	1CC*	
45Q.	uniformed services	*	•
45R.	Employee health insurance expenses of small employers	*	
45S.	Employer credit for paid family and medical leave	*	•
45T.	Auto-enrollment option for retirement savings options provided by small		
	employers	*	*
45U.	Zero-emission nuclear power production credit	*	
45V.	Credit for production of clean hydrogen		
45W.	Credit for qualified commercial clean vehicles	*	*
45X.	Advanced manufacturing production credit		
45Y.	Clean electricity production credit	*	* Soluce
45Z.	Clean fuel production credit	. not re	blosing
45AA.	Military spouse retirement plan eligibility credit for small employers) [1000.	*
	Clean electricity production credit	t 14	
46.	Amount of credit	om el	du 🚁
47.	Rehabilitation credit	I or My	1 * ·
48.	Energy credit		
48A.	Qualifying advanced coal project credit	*	(*
48B	Qualifying gasification project credit		
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