Safe Harbor Rules: How Businesses Can Secure the Solar Investment Tax Credit (ITC) Steps to secure the **Solar Investment Tax** Credit Finish the Project System Size is **System Size is** before the end of ≤1.5 MW >1.5 MW 2027 OR Has physical work of a significant nature Has ≥ 5% of total started before July 5, Has physical work of a significant nature started project costs been 2026? incurred before July 5, before July 5, 2026? 2026? YES: YES: YES: NO: Qualifies as Begun Qualifies as Begun Qualifies as Begun Not Qualified Not Qualified Construction Construction Construction If qualified → Must meet Continuity Requirement: OR System placed in Show continuous service within 4 construction with excusable delays years allowed **Secures the Solar Investment Tax Credit** (ITC)