



## Tax Reduction Letter

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### Internal Revenue Code Section 25C(d)(6)

Nonbusiness energy property

(d) Residential energy property expenditures. For purposes of this section—

- (6) Biomass fuel. The term "biomass fuel" means any plant-derived fuel available on a renewable or recurring basis, including agricultural crops and trees, wood and wood waste and residues (including wood pellets), plants (including aquatic plants), grasses, residues, and fibers.