

Internal Revenue Code Section 25D(e)(8)(A)

Residential energy efficient property

(e) Special rules. For purposes of this section—

(8) When expenditure made; amount of expenditure.



(A) In general. Except as provided in subparagraph (B), an expenditure with respect to an item shall be treated as made when the original installation of the item is completed.

(B) Expenditures part of building construction. In the case of an expenditure in connection with the construction or reconstruction of a structure, such expenditure shall be treated as made when the original use of the constructed or reconstructed structure by the taxpayer begins.