

# THE RECONCILIATION BILL UPDATE

Your quick reference to policy shifts, project risks and what to do next.

## THE QUESTIONS, ANSWERS AND IMPACTS OF THIS POLICY SHIFT:

### Q: What has changed in the Reconciliation Bill?

**A:** The Treasury removed the 5% safe harbor for wind and solar projects. You now must meet a physical work test\* to qualify for federal tax credits.

*\*There is a potential workaround with project-specific firm contracts for equipment qualifying for physical work.\**

**IMPACT:** You can't buy more time. Your wind or solar project has to break real ground to stay eligible.

### Q: What deadlines do we have to hit?

**A:** Start physical construction by July 4, 2026 or reach COD by Dec. 31, 2027.

**IMPACT:** Miss either of those dates, and your wind or solar project will lose out on valuable federal incentives.

### Q: What's causing the biggest risk right now?

**A:** The Secretary of the Department of the Interior is required to sign off on all new wind and solar projects needing DOI approval.

**IMPACT:** Even ready-to-build projects needing DOI approval could get delayed and disqualified because of permit timing.

### Q: How does this affect developers, EPCs and IPPs?

**A:** Every step of wind and solar projects from permitting to interconnection just got more urgent.

**IMPACT:** If you don't adjust early, you'll be stuck waiting while your eligibility window closes.

### Q: So, what should I be doing now?

**A:** Get your timelines re-validated and eliminate bottlenecks in permitting, site work and design.

**IMPACT:** You still have time, but only if you act early and move fast.

The logo for Ulteig, featuring the word "Ulteig" in white sans-serif font on a red square background.

## THIS ISN'T ABOUT POLICY. IT'S ABOUT YOUR TIMELINE AND TAX CREDIT ELIGIBILITY.

The rules have changed. If your wind or solar project doesn't start physical work by July 4, 2026 or reach commercial operation by the end of 2027, you could miss out on critical incentives.

### HOW DOES ULTEIG FIT INTO ALL THIS?

When deadlines tighten and the path forward gets murky, the key is identifying bottlenecks early in permitting, design or execution and having a partner who knows how to keep things moving.

We combine engineering, field services and project and construction management to help your team stay focused, stay eligible and finish strong.

To see how we help make that happen,  
**flip this card over >**

## RECONCILIATION BILL 2025: HIGH-LEVEL IMPACT GUIDE

*A useful resource that breaks down what's changed, what's at risk and how Ulteig can help.*

CONTACT US



# YOUR GAME PLAN TO STAY ELIGIBLE AND BUILD WITHOUT BOTTLENECKS

The Ulteig logo consists of the word "Ulteig" in a white, sans-serif font, centered within a solid red square.

## PLAN FAST

### Start early. Spot blockers. Move with purpose.

Before construction begins, you need to know your site is viable, your permitting path is clear and nothing is holding up progress.

- Critical Issues Analysis and Due Diligence (environmental, cultural resource and constructability)
- Easement acquisition and topo surveys
- Permitting support: SWPPP, stormwater, ROW, access roads, PSC/PUC
- Owner's Rep and AHJ/stakeholder coordination

*Get ahead of permitting delays and avoid last-minute design revisions.*

## DESIGN SMART

### Design that's build-ready.

With wind and solar eligibility rules tightening, design must align with construction feasibility from day one.

- Civil, electrical and structural engineering design
- Buildable area analysis and site layouts
- BOMs, SLDs, interconnection support
- Hydrology studies and grading plans

*Minimize rework and keep your timelines intact.*

## BUILD CLEAN

### Stay on track from field to finish.

Once you're moving, Ulteig helps you stay compliant and on pace all the way to commercial operation.

- Construction staking and inspections
- Environmental compliance and restoration
- Project and construction management, schedule analysis and contract coordination
- Testing, commissioning and NERC compliance

*Stay eligible. Stay efficient. Finish strong.*

## THE RECONCILIATION UPDATE KEY TAKEAWAYS

- ✓ **Physical work is now the only path to wind and solar eligibility**  
The 5 percent safe harbor is gone. Your project needs real progress to qualify for credits.
- ✓ **Permitting delays now threaten eligibility**  
The Department of the Interior's process for approval has changed and timing is uncertain.
- ✓ **Every phase now runs on a compressed timeline**  
From permitting to COD, handoffs must be tighter and faster.
- ✓ **Integrated services help reduce delay**  
Ulteig connects planning, design and field execution to keep things moving.
- ✓ **Act early. Build smart. Avoid costly delays.**  
You still have time to qualify, but only if you move now.

Creating and solving for a sustainable future

Visit us at [Ulteig.com](https://Ulteig.com) for more information