



Updates on EV Tax Credits

By Chris DiAngelo, Brandon Hadley, Anna-Liza Harris, John Keiserman, Howard Schickler, Joseph Topolski, Mitchell Fagen, Rich Nguyen-Le

Over the past several months, the US Treasury Department and the Internal Revenue Service (IRS) have been busy issuing regulations and administrative guidance with respect to Section 30D (New Clean Vehicle Tax Credit), Section 25E (Previously Owned Clean Vehicle Tax Credit) and Section 45W (Commercial Clean Vehicle Tax Credit) under the US Internal Revenue Code of 1986, as amended (Code). The following summary discusses important aspects of those regulations and administrative guidance as they relate to the availability of electric vehicle (EV) tax credits to businesses engaged in selling or leasing EVs, including EV tax credit transfers, EV tax credit recapture, EVs that are ineligible for tax credits due to battery requirements and the IRS's extension of the incremental cost safe harbor. [Read Katten's advisory.](#)



DEI and the Perils of Over-Claiming and Under-Delivering

Hosted by Neil Robson

Building a business with a diversified employee base is no longer a nice to have; it is necessary, both in terms of talent retention and client retention. In the latest episode of "[\(mis\)Conduct, Money & Reputation](#)," Financial Markets and Funds Partner Neil Robson and David Masters of reputation specialists Lansons/Team Farner delve into the increasingly knotty area of Diversity, Equity and Inclusion. They explore various topics,

from the perils of over-claiming and under-delivering to the increasing scrutiny around non-financial misconduct. The two also discuss the Financial Conduct Authority (FCA) proposals to require financial services firms to implement evidence-based diversity and inclusion strategies that consider the individual firm's progress on these efforts. [Read about this \(mis\)Conduct, Money & Reputation podcast episode.](#)

Neil Robson Weighs In on AI Uses for ESG Reporting

Financial Markets and Funds Partner Neil Robson spoke with *Compliance Week* on how AI could be a useful tool for analyzing a company's data for its ESG reporting and disclosures. This has spurred discussions about whether artificial intelligence (AI) is a viable solution for companies needing to analyze and present data in a way compliant with mandatory and voluntary reporting standards. [Read about Neil's comments.](#)

UK and European M&A: Predictions for 2024

By Oliver Williams, Edward Tran, Alex Potten, George Warren

The Corporate team shares their top five predictions for 2024 M&A activity in the UK and Europe. Despite a challenging 2023 and increased opportunities for disruption going into this year, the future holds promise for an M&A rebound across Europe and the UK. ESG factors continue to have an impact, with investment managers focused on sustainability, ESG and management of carbon emissions, partly due to the introduction of various ESG-related regulations. [Read Katten's advisory.](#)



Upcoming Events

- April 11, 2024 | [2024 ABA Antitrust Spring Meeting](#) | “What's Behind the Rise in ESG Challenges?” | Featuring Partner Christopher Cole as moderator

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