

45L

RESIDENTIAL ENERGY EFFICIENT TAX CREDIT

\$2,000 PER UNIT



**Apartments
Condominiums
Assisted Living
Single Family Homes
Manufactured Homes** } **< 4 Stories**

**Individuals
Contractors
Developers
Partnerships
Corporations
Trusts**

Call for a free assessment.



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An eligible contractor who constructs a dwelling unit can obtain a certification that the dwelling unit is an energy efficient home that satisfies the requirements of § 45L and receive a \$2,000 tax credit per dwelling unit.

A contractor must own and have a basis in the qualified home during its construction to qualify. The 45L tax credit reduces the taxpayer's depreciable basis.

A contractor must obtain the certification required under § 45L with respect to a dwelling unit from an eligible certifier before claiming the energy efficient home credit with respect to the dwelling unit.

The heating and cooling must be 50% efficient compared to the requirements of 2006 IECC, of which the building envelope makes up at least 10%.

Construction (new and renovation) has to have been substantially completed after August 8, 2005 and before January 1, 2017.

- 50 Units \$ 100,000 Tax Credit
- 100 Units \$ 200,000 Tax Credit
- 200 Units \$ 400,000 Tax Credit

BRAYN Consulting LLC has professionals with engineering, tax accounting, legal, and industry expertise who have helped hundreds of CPA's and their real estate and contractor clients take advantage of available energy efficient incentives.

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