

45L Residential Dwelling Tax Credits

About the §45L Tax Credit

The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 extended the Energy Efficient Home Credit which offers a tax credit of \$2,000 per dwelling unit to developers of energy efficient residential buildings completed after August 8, 2005.

Eligible Apartment Buildings, Condos, & Single Family Home Developments

A dwelling unit should provide a level of heating and cooling energy consumption that is significantly less than certain 2004 energy standards. Based on current construction trends and local building codes, many developments already exceed these standards.

The Benefits

QUALIFIED UNITS	TAX CREDITS
30 Units	\$60,000
60 Units	\$120,000
100 Units	\$200,000
200 Units	\$400,000
500 Units	\$1,000,000
1000 Units	\$2,000,000

Ideal Candidates

All apartment buildings, residential condominiums, and single family home developments completed on or after August 8, 2005 with 10 or more units are worth assessing for energy tax credits. Eligible construction also includes substantial reconstruction and rehabilitation. Additionally, IRC 45L allows for a \$1,000 or \$2,000 tax credit for manufactured homes that meet the criteria.

“ Every residential developer should consider 45L tax credits as part of their tax reduction strategy ”

The Process

The basis for developing and supporting this tax credit is a detailed energy analysis that must be certified by a qualified third-party. Our multi-disciplinary team of engineers and tax experts will ensure that you obtain the maximum tax credits and provide all the documentation necessary to sustain an IRS audit.

Get Started Today

KBKG offers a feasibility assessment that will illustrate how you can benefit from this tax credit. To find out more or to get started on a feasibility assessment, contact us today.

**SYSTEMS AFFECTING
 §45L TAX CREDITS**

