

## WHAT IS THE 45L TAX CREDIT?

The 45L Tax Credit is available to single-family builders and residential developers exceeding certain energy standards. The credit is \$2,000 per home/dwelling unit to be claimed in the tax year each unit is first sold or leased. The credit can be claimed for newly constructed and substantially renovated homes and apartments. Claiming the credit requires energy modeling, testing, and certification from an eligible certifier.

Homes and apartments that were sold or leased in the past several years can still be used to claim the tax credits. Approved home inspection sampling methods allow for minimal disturbance to homeowners, and BRAYN can help with outreach.

### WHO IS ELIGIBLE?

- Apartment Developers
- Home Builders

*\* Must own and have basis during construction*

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| <ul style="list-style-type: none"> <li>● Apartments</li> <li>● Condominiums</li> <li>● Assisted Living</li> <li>● Single Family Homes</li> <li>● Manufactured Homes</li> </ul> | } | 3 stories or less |
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### MULTI-FAMILY DEVELOPER CASE STUDY

Apartment #1 Built & Sold	2018
Total Units Sold	250
Apartment #2 Built & Leased	2019
Total Units Leased	200
Apartment #3 Major Renovation	2020
Total Units Leased	95
Tax Credit Per Unit	\$ 2,000
<b>Total Federal Tax Credits</b>	<b>\$ 1,090,000</b>

BRAYN is a niche consulting firm that guides businesses to greater value through tax credits and incentives, such as R&D Tax Credits, Cost Segregation, 179D, 45L, and Fuel Tax Recovery. The BRAYNiacs are a team of lawyers, engineers, and accountants with extensive industry experience hailing from Big-4 and other national consulting firms. At BRAYN, we focus on building quality relationships where we are a key partner in driving business prosperity.

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