



45L Federal Energy Tax Credits

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What	Federal Tax Credit (FTC) - tax form 8908 IRS Notice 2006-27	http://www.irs.gov/pub/irs-pdf/f8908.pdf http://www.irs.gov/irb/2006-11_IRB/ar12.html
Requirements	Homes are to be built 50% above the 2004 IECC (International Energy Conservation Code). California 2005 Title 24 is already significantly above the 2004 IECC Features verified by certified HERS rater	
How Much is the FTC	\$2000 per dwelling unit	
What Qualifies	Single-family dwellings Multi-family for sale, three stories or less above grade Apartments, three stories or less above grade Completed projects do not need to have been built over code as additional HERS inspections can often be taken to achieve the over code requirements of the FTC	
Time frame	Units must be completed after Aug. 8, 2005 and sold or leased after Jan. 1, 2006 but before Dec. 31, 2009 A two year extension has been proposed in Congress	
FTC Carry Forward	The unused credit can be carried forward up to 20 years	
Items Needed from Builder	<ol style="list-style-type: none"> 1. Current set of architectural plans that include the site plan, floor plans, elevations and HVAC plans with equipment information 2. Energy compliance documents (Title 24 or IECC) 3. The installed compliance features (could be different from the compliance report if built over code) 4. The number of units already built and the remaining number of units to be built 5. A contact person and phone number 	
FTC Review Deliverables	<ol style="list-style-type: none"> 1. Proposed cost-effective builder features to achieve FTC 2. Cost benefit analysis - includes all ConSol fees and increased energy features (if needed) expenses to achieve FTC 	
ConSol FTC Service Process	<ol style="list-style-type: none"> 1. Provide review of existing T-24 or IECC to verify compliance with current code requirements (per plan fee) 2. Provide MICROPAS FTC run to model project for FTC requirement of 50% above 2004 IECC (per plan fee) 3. Contract for per lot analysis and certification documentation. Each home is analyzed for actual orientation (per dwelling unit fee). 4. Contract for HERS inspection service (fee varies depending on actual inspections required) 	
ConSol FTC Documentation	ConSol will provide builder with summary of compliance documents, FTC MICROPAS documents and HERS verification documentation. As directed by builder, ConSol will provide all documentation in paper or electronic format ready for attachment to tax form 8908	
Other Incentives	Meeting the FTC requirements may also qualify the dwelling units for California utility rebates which averages \$500/sf unit, \$150/mf unit	

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