

Energy Efficient Home Credit

Taking Advantage of the Energy Efficient Home Credit

The Energy Efficient Home Credit, also known as the EAct 45L Credit, is aimed at benefiting residential home developers.

In order to claim the 45L Credit, however, a developer will need an energy analysis to support its energy efficiency claims. The certification process for buildings already erected includes:

- + An investigation into the composition of the building such as materials used for exterior walls and insulation, securing specifications for HVAC, windows, doors and other equipment and determining the lease or sale year for the units.
- + An initial review by the third-party expert followed by energy efficient improvements based on this assessment.
- + A review by a certified rater of the property via on-site testing and computer modeling, which provides a certification package to use for filing with the IRS.

How Your Company Benefits

For residential units meeting the law's requirements, 45L allows a \$2,000 tax credit per unit. For instance, the developer of an eligible 100-unit apartment building may realize a \$200,000 tax benefit.

continued on back

About Maloney + Novotny

Maloney + Novotny LLC is a firm of certified public accountants and business advisors whose business is based on four core values: commitment, integrity, teamwork and the will to win. The result... unparalleled service and dedication to our clients.

For more than 80 years, we have helped clients achieve financial success by providing attest, tax and advisory services, while building relationships that last.

Locally owned. Independent. Decades of service. Currently representing more than 4,200 clients in a variety of industries.

Our team of more than 120 professionals will personally invest in the best solutions to help your organization.



maloney + novotny LLC

Business Advisors and
Certified Public Accountants

Cleveland
216.363.0100

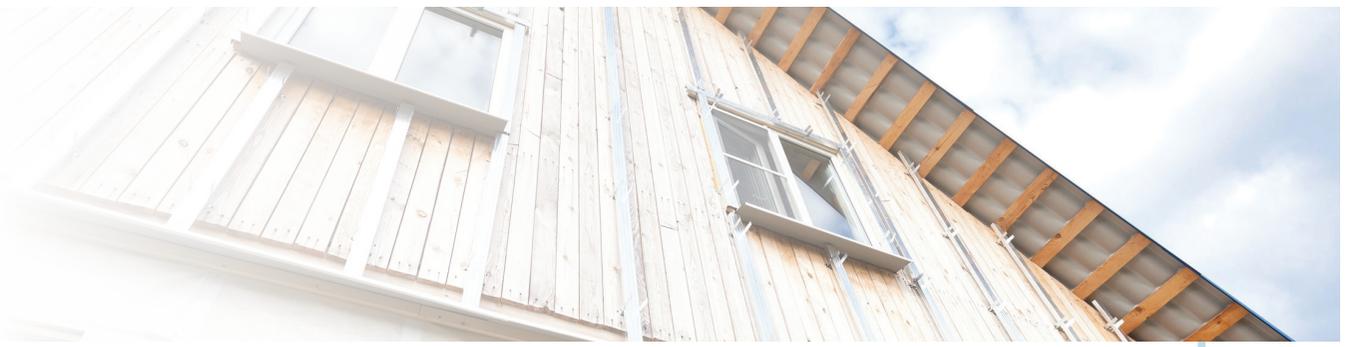
Canton
330.966.9400

Elyria
440.323.3200

Delaware
Central Ohio
740.362.9031

Worthington
614.781.6174

maloneynovotny.com

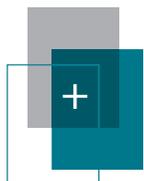


Who Is Eligible

The credit is available for residential construction which began after January 1, 2006 and prior to December 31, 2014. Builders must provide improved energy efficiency above certain energy standards put in place in 2004 (ASHRAE Standard 90.1-2001) for the building exterior, HVAC systems or lighting. These improvements must be certified by a qualified third-party. A minimum of 10 units are required for assessment under current regulations.

How We Can Help

Maloney + Novotny has joined with a RESNET-certified rater with more than a dozen years of experience providing tax and engineering services. We will work with them and you to create the necessary documentation to realize the tax credits and deduction to which your company is entitled.



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