



Generate More Cash By Going Green

**Being environmentally conscious
can pay off for property owners**



Overview:

Going green in today's business world makes more sense than ever with the Energy Policy Act of 2005. With this legislation Congress empowered owners of commercial properties, tenants, and sometimes architects and construction firms, to claim up to \$1.80 per square foot of building space for qualifying energy efficient investments.

Here are the key facts of the legislation.

- Any property placed in service from 1/1/06 to 12/31/13 is eligible.
- Allows for a tax deduction of up to \$1.80/sf.
- Key components are lighting, HVAC and building envelope.
- Incentives are also allowed for contractors, architects and site home builders.



Ideal Clients and Properties:

- Owners of commercial properties and/or tenant improvements
- To a lesser extent, owners of multifamily
- Building contractors
- Lighting contractors
- HVAC contractors



The Process:

If you think you or a client own a property that qualifies...

- Send CCA the blueprints
- For a small fee, CCA will do a preliminary benefit estimate
- On-site inspection
- Report preparation: Based on IRS accepted calculations which compare the energy dollars saved on your client's building versus a theoretical energy efficient building in your client's climate zone
- Report for submission with tax return



Details to Consider:

To realize the full \$1.80/sf of tax deduction, a building must reduce annual combined energy use by at least 50% compared to a similar building based on 2001 energy guidelines versus energy actually designed into the building.

Partial credits are offered for each of the 3 components, lighting, HVAC, building envelope, if any of the others don't qualify. Up to \$.60/sf of credit is available for each of the 3 components.

The Energy Policy Act of 2005 also includes a tax credit for certain items of from 10% to 30%. Included here is solar equipment, fuel cells and stationary microturbine power plants.



Other Considerations:

For energy efficient commercial buildings owned by a non tax-paying public entity, deductions and credits are available to the person or firm which is primarily responsible for the energy efficient design, usually the architect.



Importantly, pending legislation in Congress will positively amend the Energy Policy Act of 2005. The total tax deduction could be increased from \$1.80 to \$3.00 per sf.

The CCA Difference:

Commercial Cashflow Advisors provides tax payers maximum cash flow improvement at minimum risk of audit. We can do this because our many years of experience has enabled us to develop proprietary software to garner improved cash flow through maximum asset identification.

Further, the CCA team boasts over 40 years of experience at the IRS thus giving us an exceptionally clear vision of what the IRS considers to be a quality certification.



MEMBER

Contact CCA for a Preliminary Analysis:

You'll be glad you did. Contact...

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