

# ***Due To The Energy Policy Act 2005, The Federal Government Is Offering Tax Credits And Deductions For Building Energy Efficient Homes or Making Energy Improvements to Existing Residential And Commercial Properties.***

**This current offer is available for tax periods  
January 1, 2006 through December 31, 2007.**

## **Who Benefits From The Tax Credit / Deductions**

- **Manufactured Homes**
  - \$1,000 is available to the manufacturer of the home.
- **Owners or Builders of Commercial Properties (new and existing construction)**
  - \$1.80 per sq. ft. for buildings that achieve a 50% reduction in the annual energy cost to the user. Note: This incentive is a tax deduction.
- **Home Owners that make energy efficient improvements to their existing home**
  - 10% of the amount paid by the taxpayer for any qualified energy efficient improvement or appliance purchased with a tax credit limit of \$500.
- **Eligible Contractors that Build Energy Efficient Homes**
  - \$2,000 tax credit is available for each home built.
  - Building construction must be substantially completed after August 8, 2005.
  - The home must be site built and 50% more energy efficient than IECC 2004 with a focus on building heating and cooling loads.
  - Must be primary residence of occupant that acquires the home.

## **Making The Tax Incentive Work**

- A third party should complete a computer model of the building before construction begins, this assures the buildings ability to qualify for the tax credit.
- Energy efficient improvements needed and the cost can then be determined.
- Extremely low building operating costs creates positive cash flow. These savings can help to pay for the cost of the energy efficient construction improvements.
- Energy Efficient Mortgages (EEM) are also available.

**The end result produces a High Performance Home, which is third party verified and has very low operating costs. These benefits become built into the building and can be enjoyed by the owner for life of the structure!**

**For more information or additional questions contact:**



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