

Available Federal Tax Incentive  Qualifying Technology	30% CREDIT  Energy Investment Tax Credit: Immediate credit for 30% of costs for property placed in service before January 1, 2017 with basis reduction equal to 50% of credit. §48.  Facilities where construction starts by 2011 and are placed in service by January 1, 2017 are eligible for a dollar-for-dollar grant in lieu of the credit.	10% CREDIT  Energy Investment Tax Credit: Immediate credit for 10% of costs for property placed in service before January 1, 2017 with basis reduction equal to 50% of credit. §48.  Facilities where construction starts by 2011 and are placed in service by January 1, 2017 are eligible for a dollar-for-dollar grant in lieu of the credit.	2.2 CENT CREDIT  Production Credit: Base rate 1.5 cent per Kwh credit for renewable energy sold to third parties. Rate based on 2002 year and subject to inflation adjustment (2.2 cent as of April 30, 2010). §45.  Taxpayers may elect to have certain qualified §45 eligible facilities take the 30% immediate credit instead of the 2.2 cent per Kwh credit. If a taxpayer elects the 30% credit, and construction is started by 2011 and the facility is placed in service by January 1, 2014 (January 1, 2013 for wind property), the project is eligible for a dollar-for-dollar grant in lieu of the credit.	FIVE-YEAR DEPRECIATION  Accelerated Depreciation: Five-year accelerated depreciable life on cost basis for energy equipment. §168(c).  If the energy equipment is placed in service (i) after September 8, 2010 and before January 1, 2012, 100% bonus depreciation is available in year one and (ii) before or on September 8, 2010 or on or after January 1, 2012 and before January 1, 2013, 50% bonus depreciation will be available in year one with the remaining balance of the depreciation taken over the five-year depreciable life. §168(k).	ENERGY-EFFICIENCY BONUS DEPRECIATION  Bonus Depreciation: Deduction for the cost of energy efficient property capped at \$1.80 per sq. ft if building energy efficiency exceeds 50% or more than the ASHRAE 90.1-2001 standard (\$0.60 per sq. ft if meets lesser standard).  The equipment must be installed as part of interior lighting, heating, cooling, ventilation, or hot water systems, or the building envelope. §179D.
SOLAR (Photovoltaic, passive hot water heat, solar tubing)	Yes	No	Yes, but only for solar energy facilities placed in service before January 1, 2006	Yes	Yes
WIND	Yes, for small wind or certain other wind if §48 credit elected instead of §45 credit	No	Yes, for wind property placed in service before January 1, 2013	Yes	No
GEO THERMAL	Yes, if §48 credit elected instead of §45 credit for electricity, not for cooling and heating  (geothermal that meets the definitions of qualified property in both §45 and §48 is allowed either the 30% credit or the 10% credit but not both)	Yes, for electricity and cooling and heating  (geothermal that meets the definitions of qualified property in both §45 and §48 is allowed either the 30% credit or the 10% credit but not both)	Yes, for electricity produced from geothermal energy for facilities placed in service before January 1, 2014	Yes	Yes
BIOMASS (for electricity)	Yes, if §48 credit elected instead of §45 credit	No	Yes, open loop biomass facilities placed in service before January 1, 2014 are eligible for reduced credit equal to 1.1 cents as of May 22, 2008	Yes	Yes
FUEL CELL/MICROTURBINE (for electricity)	Yes, for fuel cell (the maximum amount of the payment may not exceed an amount equal to \$1,500 for each 0.5 kilowatt of capacity)	Yes, for microturbines (the maximum amount of the payment may not exceed an amount equal to \$200 for each kilowatt of capacity)	No	Yes	Yes
COMBINED HEAT AND POWER (cogeneration)	No	Yes	No	Yes	Yes
OTHER TECHNOLOGIES Water Management (rain barrel), LED (Light Emitting Diodes)	No	No	No	No	Yes

\*This chart and the included narrative are an overview only, and the tax incentives include significant transition rules, limitations and exceptions beyond those listed in this chart. This overview should not be construed as legal advice or a legal opinion on any specific facts or circumstances. The contents are intended for general informational purposes only, and you are urged to consult a lawyer concerning your situation and any specific legal questions you may have.

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