



## Maximize Your Energy Incentives

### Eide Bailly's Energy Incentive Program

Our industry-leading Energy Incentive Program allows you to identify and claim available incentives, reducing confusion and complexities.

We will conduct an energy incentive provisional assessment to evaluate eligibility for the following energy incentives:

- Investment Tax Credits (Section 48)
- Production Tax Credits (Section 45)
- Building Energy Deduction (Section 179D)
- Utility Sales Tax Exemption
- Alternative Refueling Infrastructure (30C)
- Commercial Clean Vehicles (45W)

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## ENERGY INCENTIVE PROGRAM

### The Energy Incentive Program in the New Climate Economy

The U.S. government has enacted unprecedented legislation incentivizing renewable and efficient energy adoption. The recent passage of the Inflation Reduction Act (IRA) allocates approximately \$1.7 trillion for energy incentives, targeting organizations who invest in clean energy, and a significant portion of these incentives remain uncapped.

#### What is the New Climate Economy?

The new climate economy consists of a multitude of legislation and economic incentives to promote sustainable energy practices. Our Energy Incentive Program advisors possess up-to-date expertise, and guide organizations through the complexity of accessing available incentives.

### How Organizations Collaborate and Contribute to Energy Efficiency and Sustainable Planning

- > Leadership plans a sustainable energy efficient vision
- > Finance and accounting maximize credits, deductions, and incentives in compliance with legislation
- > Facility engineers and designers plan for energy efficient property and green alternatives

### Monetization of Initiatives

Direct Pay  
Section 6417

Transferability  
Section 6418

## RENEWABLES, ENERGY EFFICIENCY, DECARBONIZATION

Advanced Manufacturing	Renewable/Clean Energy	Renewable Fuels	Carbon Sequestration	Energy-Efficient Buildings	Fleet Decarbonization
<ul style="list-style-type: none"><li>• 48C Advanced Energy Credit</li><li>• 45X Advanced Manufacturing Production Credit</li><li>• 48C Advanced Manufacturing Deployment Program Investment Tax Credit</li></ul>	<ul style="list-style-type: none"><li>• 45 Clean Energy Production Credit (PTC)</li><li>• 45U Zero Emission Nuclear Power PTC</li><li>• 45V Hydrogen PTC</li><li>• 45Y Technology neutral PTC</li><li>• 48 Clean Energy Investment Tax Credit (ITC)</li><li>• 48E Clean Electricity Investment Credit</li></ul>	<ul style="list-style-type: none"><li>• 40A Biodiesel and Alternative Fuels Credit</li><li>• 40B Sustainable Aviation Fuel Credit</li><li>• 45Z Clean &amp; Alternative Fuels Production Credit</li></ul>	<ul style="list-style-type: none"><li>• 45Q Carbon Capture and Sequestration Credit</li></ul>	<ul style="list-style-type: none"><li>• 179D Energy Efficient Commercial Buildings</li></ul>	<ul style="list-style-type: none"><li>• 30C Alternative Refueling Infrastructure</li><li>• 30D Clean Vehicle Credit</li><li>• 45W Qualified Clean Commercial Vehicles</li><li>• Clean School Bus Program</li></ul>

# Project Phases

Eide Bailly’s Energy Incentive Program advisors work closely with our clients to maximize the full potential of each incentive. We’ll guide you through our phased approach.

## DISCOVERY

- Educate management and designers
- Scenario planning for monetization
- Review vendor contracts and master plan
- Interpret IRA and regulations

## PHASE 1 - IDENTIFY & MODEL

- Model and dashboard incentives
- Placed-in-service timing
- Accelerated and bonus depreciation
- Prevailing wage, domestic content, energy community
- Sales and International tax implications

## PHASE 2 - CONFIRM & CLAIM

- Cost Engineering
- Componentizing functionally interdependent property
- Perform a site visit
- Deliverable report and exhibits of analysis
- Environmental, Social and Governance (ESG) disclosures
- Drafting IRS forms
- Model certificates

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# ENERGY INCENTIVE PROGRAMS FOR EXEMPT ORGANIZATIONS

For the first time in legislative history, energy incentives can be monetized by tax exempt organizations, including healthcare, education, government, tribal, and nonprofit organizations.

## How Exempt Organizations Participate

For energy property placed into service from 2023-2032, Exempt Organizations can monetize their energy investment.

1. **Investment and Production Tax Credits:** Section 6417 provides a direct pay from the Treasury.
2. **The Energy Deduction Allocation:** Allocate the 179D deduction to your chosen qualified designer(s) at your sole discretion.

## Clean Energy Investment Tax Credit (Section 48)

- Direct pay for exempt organizations
- Basic credit: 6% of cost
- If wage rules met: 30% of cost
- If domestic content: + 10%
- If energy community: + 10%
- Additional bonus for solar and wind with an environmental justice allocation

Investment in equipment that produces energy from alternative sources, including:

- |                        |                          |
|------------------------|--------------------------|
| • Solar                | • Wind                   |
| • Geothermal           | • Fuel cells             |
| • Microturbines        | • Heat and power systems |
| • Energy storage       | • Waste energy recovery  |
| • Biogas               | • Microgrid controllers  |
| • Electrochromic Glass |                          |

## Clean Commercial Vehicle Credits (Section 45W)

Incentivizes organizations to integrate eco-friendly transportation choices, including electric vehicles, into their operations.

- Under 14,000 lbs, up to \$7,500 per vehicle
- Over 14,000 lbs, up to \$40,000 per vehicle

## Alternative fuel vehicle refueling property (Section 30C)

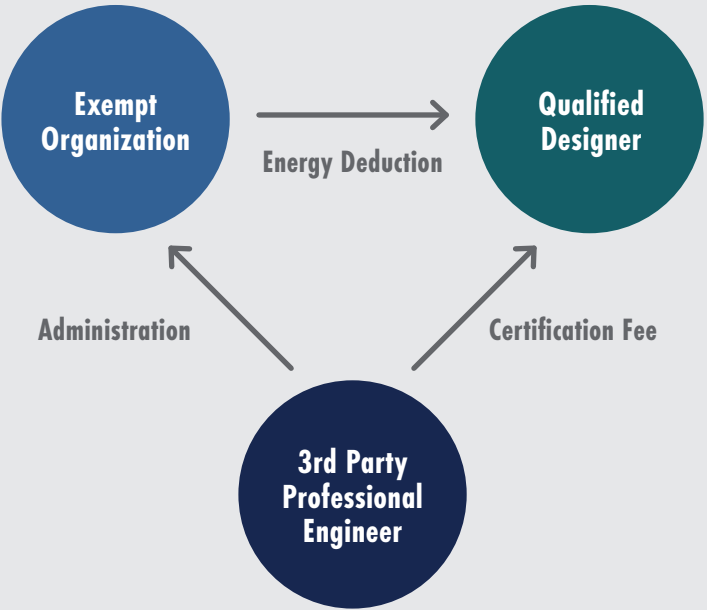
Incentivizes organizations located in low-income and non-urban areas to build alternative fuel vehicle refueling units.

- 6% or 30%
- Capped at \$100,000 per unit

## Energy Deduction Allocation (Section 179D)

- Energy efficiency in lighting, envelope, HVAC
- Up to \$5/square foot deduction to designer
- To maximize must adhere to prevailing wage and apprenticeship rules

## Exempt Organization’s Role in the Energy Deduction Allocation (Section 179D)



# Why choose Eide Bailly’s Energy Incentive Program?



#1 Accounting Firm for Energy Efficiency Incentives



Top 25 CPA Firm in the Nation



Engineer & Accounting Professionals Who Understand Your Organization