



45L Certification Process

Schultz Energy Consulting follows a comprehensive and thorough process that ensures accurate analysis and 45L certification. Our source materials include IRS Notice 2006-27 (March 2006) and IRS Notice 2008-35 (March 2008).

Initial Analysis

A no-obligation complimentary analysis will be conducted to determine eligibility, estimated tax credits and certification fee.

Information Gathering

The following information is requested to perform an initial analysis. ***Only equipment that serves the dwelling units is used for the tax credit.***

- 1) Name and address of the project
- 2) Legal name of the owner (LLC, LP etc.)
- 3) Year building was placed in service
- 4) Building plans to include:
 - Architectural
 - Mechanical
 - Electrical
- 5) Window Specifications
 - U-value and SHGC (solar heat gain coefficient)
- 6) Mechanical Ventilation (ignore bathroom & kitchen spot ventilation if operated only by occupant as needed)
 - Type & Model Numbers
 - Hours per day runtime
- 7) If not specified on the building plans, provide the following information:
 - a. Heating specifications to include manufacturer, model numbers, AFUE and BTUh
 - b. Cooling specifications to include manufacturer, model numbers, SEER/EER and BTUh
 - c. Water Heater Specifications to include manufacturer and model numbers

Engagement Agreement

If developer wishes to proceed with certification, an Engagement Agreement with fee proposal is approved by the developer. Certification will begin when Schultz

Energy Consulting receives the signed agreement and the 25% certification fee down payment. The down payment will be applied to the cost of certification or returned if there are no passing units.

Building Certification

- Energy efficiency improvements are made if necessary
- On-site visit is conducted
 - Verification
 - Air leakage testing on residential units
- Computer modeling is completed

Information for Certification

Certification documents are required to include information about the building and the developer. The requested information includes:

- Building's physical address
- Developer's legal name or entity
- Developer's mailing address
- Developer's phone number

Developer Receives Certification Package

The Certification Package contains:

- Tax certification documents
- Summary Letter
- A review of all units tested
- Suggested measures for those units that did not pass is available upon request

Taking the Tax Credit

Developer files IRS Form 8908 for the years the building units were leased or sold. Previous three years taxes may be amended. All certification documents are kept on file and do not need to be submitted to the IRS.

For more information about the 45L tax credit process and how it applies to you, contact John Schultz at 715-340-2970 or via email at john.schultz@schultzec.com

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