



Finding Your Way Through the Tax Code Thicket to Gain Energy Project Credits By Shari Shapiro
<http://www.greenerbuildings.com/print/32914>

FEDERAL RENEWABLE ENERGY INCENTIVE CHART

Title	Applies to	Amount of Incentive
Production Tax Credit	<ul style="list-style-type: none"> • Wind • Biomass • Geothermal • Solar • Small Irrigation • Municipal solid waste • Hydropower • Marine and Hydrokinetic 	1.5 cents per kW of power generated at a qualified facility for the 10 years beginning on the date the facility was placed in service AND sold to an unrelated person during the taxable year
Investment Tax Credit	<ul style="list-style-type: none"> • Solar for heating, cooling, hot water, illumination or solar process heat • Fuel cell • Microturbine • Geothermal • Combined heat and power (cogeneration) • Small wind • Ground water thermal 	30% of the cost of the "energy property" for solar and small wind, 10% for geothermal and other renewable sources
Renewable Energy Grant	Applicable property under Section 45 or 48	10% or 30% of the basis of the property, depending on the type of property placed in service during 2009 or 2010 or after 2010 if construction began on the property during 2009 or 2010 and the property is placed in service by a certain date known as the credit termination date



Resources

Federal Tax Credits for Consumer Energy Efficiency

http://www.energystar.gov/index.cfm?c=tax_credits.tx_index

Tax Incentives Assistance Project (TIAP)

http://energytaxincentives.org/uploaded_files/residentialflyer.pdf

DSIRE, Database of State Incentives for Renewables & Efficiency

<http://www.dsireusa.org/incentives/homeowner.cfm?state=PA&re=1&ee=1>