

## GREEN COMPLIANCE PLUS

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### RESIDENTIAL GREEN CONSTRUCTION TAX CREDITS

By Alan Hugenot,

**IRS TAX CREDITS for ENERGY EFFICIENCY:** In February 2006, the [IRS](#) rules for the tax credits for energy efficient new construction available under the Energy Policy Act of 2005 were released. New homes qualify for a \$2000 tax credit to the builder (home owner) if the home is certified to have 50% lower heating and cooling than the 2004 Supplement to the 2003 International Energy Conservation Code (IECC). 10% of the savings must come from envelope improvements. The home qualifies for the credit if:

- It is located in the United States;
- Its construction is substantially completed after August 8, 2005;
- It meets the statutory energy saving requirements, and
- It is acquired from the eligible contractor after December 31, 2005, and before January 1, 2009, for use as a residence.

However, the IRS specified that the savings must be calculated in accordance with Residential Energy Services Network ([RESNET](#)) Publication No. 05-001.

At **Mark English Architects Green Compliance Plus** we can calculate these savings using our Title 24 modeling program, (MICROPAS7) tax credit version, which is now approved by IRS-RESNET

Go to [www.natresnet.org](http://www.natresnet.org) and click on [Notice 2006-27](#) for the IRS guidance for the tax credit for building energy efficient homes other than manufactured homes.

**KNOWLEDGE IS POWER:** Making sure that the particular application works with the overall HVAC concept and satisfies Title 24 compliance, while keeping up on new developments is a full time job... So, isn't it time for you to begin using your own "in-house" energy experts? ..... That is who we are at GREEN COMPLIANCE PLUS..... your own, on call (24/7), Title 24, Green Energy Compliance Consultants.

Once we computer model your project for Title 24 compliance, our project specific energy analysis based on that model can point the way to that *Brighter Shade of Green* your clients are seeking.

Give Alan a call at *Green Compliance Plus* and we'll discuss your concerns.