

# INFLATION REDUCTION ACT OF 2022

## §48/48E Investment Tax Credit (ITC)

### Sales Sheet

#### Elevator Pitch

The Inflation Reduction Act (IRA) gives up to a 70% Investment Tax Credit (ITC) for eligible renewable energy projects, like solar, geothermal, and energy storage. The value of the incentive often outweighs the cost of the project.

#### Target Markets

- For-profit owners of real estate
  - *Omit home builders*
- Tax-exempt organizations
- Most governmental entities
  - *Omit Federal*
- Organizations with sustainability goals or initiatives

#### Target Projects

- Projects incorporating renewable technologies
  - | In-service as of January 1, 2023
- Projects planned (or under construction), with a long enough runway to make changes to incorporate renewable technologies
- Project value \$100,000+

#### Probing Questions

- Have you modeled the ROI on solar since the IRA came out?
- With the new safe harbor regulations, are you getting the 10% domestic bonus credit?
- Have you modeled the net first cost of ground source vs. traditional HVAC?
- Have you modeled the Investment Tax Credit vs. the Production Tax Credit for your projects?

#### Call to Action

Final guidance has been issued for Section 48E ITC. Let's schedule a 45-minute discovery call with the ITC Optimization Team to ensure you're not leaving any money on the table.

#### Disclaimer

This resource brought to you by FixedAssets.tax is for educational purposes only and should not be taken as official accounting, legal, or tax advice. Always consult a Certified Public Accountant before making financial or tax-related decisions.

FixedAssets.tax   
hello@fixedassets.tax 