

# 45L Tax Credit Services for Raters & Builders

Helping 100's of residential builders claim the 45L \$2,000 per home tax credit.



## Received Over \$3.4 Million in 45L Tax Credits

“...CHEERS helped us to take advantage of an important tax credit and without them this would not have been possible.”

**Becky Naulty, Purchasing Manager  
American Legend Homes**

**CHEERS 45L is a 45L Tax Credit service provider. We work with certified Raters throughout the country to certify 100's of home builders including 85% of the Top 20 Builders for the \$2,000 per home 45L federal tax credit.**

<b>What is the 45L Federal Tax Credit?</b>	45L Federal Tax Credit (45L) tax form 8908 IRS Notice 2008-35 <a href="https://www.irs.gov/uac/form-8908-energy-efficient-home-credit">https://www.irs.gov/uac/form-8908-energy-efficient-home-credit</a> <a href="https://www.irs.gov/irb/2008-12_IRB/ar14.html">https://www.irs.gov/irb/2008-12_IRB/ar14.html</a>
<b>How much is the 45L Tax Credit?</b>	\$2,000 per qualified single or multi-family new home.
<b>Who can claim the 45L Tax Credit?</b>	The builder / developer of the homes: the “entity” that owns the structure when it was built and financed its construction qualifies for the credit. If this “entity” is owned by multiple investors, the credit is passed through to each investor.
<b>What is the process?</b>	<ol style="list-style-type: none"> <li>1. CHEERS 45L provides a free 45L review. To perform the review we simply need a PDF of architectural plans and a list of installed energy features (i.e. insulation, windows, HVAC, etc.).</li> <li>2. For homes that qualify, CHEERS 45L models the plans in proprietary 45L software that meets 45L IRS and RESNET guidelines and satisfies all tests required to conform to the 45L software accreditation process.</li> <li>3. For all qualifying lots, CHEERS 45L provides 45L certificates to the Rater (Eligible Certifier) for signature.</li> <li>4. Rater signs certificates and delivers to the builder.</li> <li>4. Builder files 45L Tax Credit form 8908.</li> </ol> <p>Inspections must be performed by a Rater and pass in advance of 45L certification. If you are a builder, please contact your Rater who can review your projects with us. If your Rater has not already registered with CHEERS 45L, please have them contact us and we will walk them through the CHEERS 45L process.</p>
<b>Who is the 45L Eligible Certifier?</b>	The Rater who verifies the installed energy features per IRS Notice 2008-35 (see link above). If you do not have a Rater, you still may be able to qualify your projects. CHEERS 45L will provide referrals for accredited 45L Rater companies to serve you.
<b>Do all homes in a project need to qualify to get the 45L Tax credit?</b>	No. The 45L Tax Credit is per home (per address).
<b>Can builders amend their taxes to claim the 45L credit?</b>	Yes. Tax filings can be amended up to 3 years from the date of the tax filing. I.E. If a builder files their 2018 taxes on 4/15/19, they have until 4/15/22 to file a tax amendment to claim the tax credit.
<b>If a project does not currently meet the 50% above 2006 IECC, can the project still qualify?</b>	Yes, as additional Rater inspections and diagnostic tests may be used to increase energy features. Rater inspections need to be performed and pass in advance of the 45L certificate date. Contact CHEERS 45L for more details.
<b>Who is CHEERS 45L?</b>	CHEERS (ConSol Home Energy Efficiency Rating Services) 45L Inc. is a sister company to ConSol, a leading residential building and energy efficiency consulting firm located in Sacramento, CA. Our company has over 30 years of experience working with Raters and new home builders. Our team of energy experts works closely with Raters and provides them the 45L software modeling expertise and 45L certificates they need to successfully qualify their builders for the 45L Tax Credit. CHEERS 45L has provided tens of thousands of 45L certificates since 2006.
<b>CHEERS 45L Contact Information</b>	Bob Johnson, CHEERS 45L Director of Sales <a href="mailto:sales@cheers45l.com">sales@cheers45l.com</a> (559) 308-6045