

# 45L Tax Credit

Get a \$2,000 per home federal tax credit with the help of Quality Built. Homes sold or leased between 2017 and 2020 qualify. We just need a PDF of the plans and a list of installed energy features.

## ENERGY-EFFICIENT HOME TAX CREDIT: FREQUENTLY ASKED QUESTIONS

**What is the 45L Federal Builder New Home Tax Credit?**

- ◆ 45L Federal Tax Credit (45L) tax form 8908 [irs.gov/forms-pubs/about-form-8908](https://irs.gov/forms-pubs/about-form-8908)
- ◆ IRS Notice 2008-35 [irs.gov/irb/2008-12\\_IRB](https://irs.gov/irb/2008-12_IRB)

**How much is the 45L Tax Credit?**

\$2000 per qualified single or multi-family dwelling unit.

**What are the 45L requirements?**

- ◆ Single-family dwellings and multi-family dwelling units for sale or lease which are three stories or less above grade.
- ◆ Homes must be at least 50% above the 2006 International Energy Conservation Code (IECC).
- ◆ Features verified by a 45L Eligible Certifier, such as Quality Built.
- ◆ Homes completed & sold (close or escrow) or leased in 2017, 2018, 2019, and 2020.

**Can builders amend their taxes to claim the 45L credit?**

**Yes.** Generally, tax filings can be amended up to three years from the date of the tax filing. For instance, if a builder filed their 2017 taxes on 4/15/18, they usually have until 4/15/21 to file a tax amendment to claim the credit.

**Can projects not currently meeting 50% above 2006 IECC still qualify?**

**Yes.** Quality Built inspections and diagnostic tests may be used to increase energy features. Quality Built inspections need to be performed and pass in advance of the 45L certificate date. Contact Quality Built for more details.

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**Is Quality Built a qualified 45L Rater and Certifier?**

**Yes.** Quality Built is a qualified, experienced 45L Rater and Certifier and makes the process simple and efficient.

**Who can claim the 45L Tax Credit?**

The builder/developer of the homes — the “entity” that owned the structure when it was built and financed its construction — qualifies for the credit. If owned by multiple investors, the credit is usually passed through to each investor.

**Must all homes in a project qualify?**

**No.** The 45L Tax Credit is per home (per address).

**Does Quality Built help builders qualify for the 45L Tax Credit?**

Quality Built has been dedicated to the success of the construction industry for over 25 years. We make qualifying for the \$2000 per address tax credit via the 45L program fast and easy.

**Who is Quality Built?**

Quality Built is the nation's largest and most trusted third-party quality assurance solutions provider with over one million inspections performed. Quality Built's quality assurance and risk management programs are used by the largest builders in the country and thousands of regional builders as well as setting the standard for construction underwriting by over 30 insurance carriers.

**What is Quality Built's 45L Certification process?**

1. Quality Built provides a free 45L plan review to determine if your homes meet the preliminary requirements to qualify.
2. For units that qualify, Quality Built then creates an energy model for each plan using specialized IRS-approved software.
3. Quality Built performs inspections and tests on the models. No occupants or owners are ever involved or needed.
4. For all homes that meet certification requirements, Quality Built provides 45L certificates to the builder.
5. Builder files 45L Tax Credit IRS form 8908.

**Note: Inspections must be performed by Quality Built and pass in advance of certification.**

**More questions?**  
Contact Quality Built.



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