

| CATEGORY       | BUILDING TYPE | INCENTIVE SUMMARY   |
|----------------|---------------|---|
| Federal        | RESIDENTIAL   | <p><b>Residential Renewable Energy Tax Credit</b> <b>Contact 1.800.829.1040</b></p> <p>A 30% personal tax credit for purchasing solar thermal system with no maximum credit. Applies to water heating systems only. Systems must be placed in service on or after January 1, 2006, and on or before December 31, 2016.</p> <p><a href="http://www.dsireusa.org/solar/incentives/incentive.cfm?Incentive_Code=US37F&amp;re=1&amp;ee=1">www.dsireusa.org/solar/incentives/incentive.cfm?Incentive_Code=US37F&amp;re=1&amp;ee=1</a></p>  |
|                | COMMERCIAL    | <p><b>Business Energy Investment Tax Credit</b> <b>Contact 1.800.829.1040</b></p> <p>Tax credit equal to 30% of expenditures, with no maximum credit. Eligible solar energy property includes equipment that uses solar energy to generate electricity, to heat or cool (or provide hot water for use in) a structure, or to provide solar process heat.</p> <p><a href="http://www.dsireusa.org/solar/incentives/incentive.cfm?Incentive_Code=US02F&amp;re=1&amp;ee=1">www.dsireusa.org/solar/incentives/incentive.cfm?Incentive_Code=US02F&amp;re=1&amp;ee=1</a></p>  |
|                |               | <p><b>Modified Accelerated Cost-Recovery System</b> <b>Contact 1.800.829.1040</b></p> <p>For renewable energy systems placed into service between September 8, 2008 and January 1, 2012, the owner is entitled to deduct a significant portion of the adjusted basis of the property during the tax year the property is first placed in service. The allowable first year deduction is 100% of the adjusted basis. Applies to all types of solar energy systems.</p> <p><a href="http://www.dsireusa.org/solar/incentives/incentive.cfm?Incentive_Code=US06F&amp;re=1&amp;ee=1">www.dsireusa.org/solar/incentives/incentive.cfm?Incentive_Code=US06F&amp;re=1&amp;ee=1</a></p> |
| New York State | RESIDENTIAL   | <p><b>NYSERDA Solar Thermal Incentive Program</b> <b>Contact:1.877.697.6278</b></p> <p>Up to \$4000 per site/meter for residential solar thermal systems for the production of hot water. Must replace electrically heated hot water systems.</p> <p><a href="http://www.nyserda.org/funding/2149pon.asp">www.nyserda.org/funding/2149pon.asp</a></p>   |
|                |               | <p><b>New York State Solar and Fuel Cell Tax Credit</b> <b>Contact: 518.457.5181 or 800.225.5829</b></p> <p>Credit equal to 25% of cost of equipment and installation capped at \$5000; 10 kW maximum for solar thermal systems that provide heating, cooling, hot water or electricity.</p> <p><a href="http://www.dsireusa.org/incentives/incentive.cfm?Incentive_Code=NY03F&amp;re=1&amp;ee=1">www.dsireusa.org/incentives/incentive.cfm?Incentive_Code=NY03F&amp;re=1&amp;ee=1</a></p>  |
|                | COMMERCIAL    | <p><b>NYSERDA Solar PV Thermal Incentive Program</b> <b>Contact:1.877.697.6278</b></p> <p>Up to \$25,000 per site/meter for non-residential solar thermal systems for the production of hot water. Must replace electrically heated hot water systems.</p> <p><a href="http://www.nyserda.org/funding/2149pon.asp">www.nyserda.org/funding/2149pon.asp</a></p>  |