



WORK WITH  
LEYTON'S TEAM OF  
ENGINEERS TO  
BENEFIT FROM  
ENERGY EFFICIENCY  
INCENTIVES.

## \$45L ENERGY EFFICIENT HOME TAX CREDIT

The Inflation Reduction Act of 2022 significantly enhanced the \$45L incentive by increasing its value and expanding the building types that qualify.

### KEY CHANGES INCLUDE:

- ✓ Maximum credit amount increased from \$2,000 to \$5,000 per dwelling
- ✓ Credit expiration extended until 2032
- ✓ 3-story building cap removed
- ✓ Updated energy benchmarks and testing requirements
- ✓ Can be combined with other energy efficiency tax incentives

### BUILD TYPES THAT BENEFIT FROM THIS:

- ✓ Multi-Family
- ✓ Apartment Buildings
- ✓ Condominiums
- ✓ Assisted Living Facilities
- ✓ Dormitories
- ✓ Single Family Homes

These changes apply to newly constructed or retrofitted dwellings leased or sold after January 1, 2023. The credit has a 3-year look back period, and can often can be carried forward for up to 20 years.

### CREDIT CALCULATOR

# of Units	Placed Into Service Before 2023	Placed Into Service During or After 2023	
	IECC 2006	Energy Star	DOE ZERH
100	\$200,000	\$250,000	\$500,000
250	\$500,000	\$625,000	\$1,250,000
500	\$1,000,000	\$1,250,000	\$2,500,000

(\*chart assumes maximum credit)