FEDERAL TAX CREDITS & DEDUCTIONS



PROGRAM



DESCRIPTION



WHO QUALIFIES



WHAT QUALIFIES

Cost Segregation

Research & Development (R&D) Tax Credit

45L Energy Efficient Home Credit

179D Energy Efficient Commercial Building Deduction

Federal Deduction

Federal & State Income Tax Credit

> Federal Income Tax Credit

Federal Deduction

Commercial Building or Residential Rental Property Owner

Manufacturers, Software Developers, Food Sciences, Engineers, & Architects

Residential Home Builders & Developers

Commercial Building Owners & Architects or **Engineers of Tax-Exempt Facilities**

Constructed, acquired, or renovated a building or property within the last 10 years

Spent time & money designing and developing new or improved products, processes, techniques, or inventions

Constructed energy efficient single-family homes, apartments, condos, townhomes, assisted living or student residences

Constructed or retrofitted commercial buildings with energy efficiency in 3 areas-lighting, HVAC, or building envelope

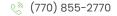
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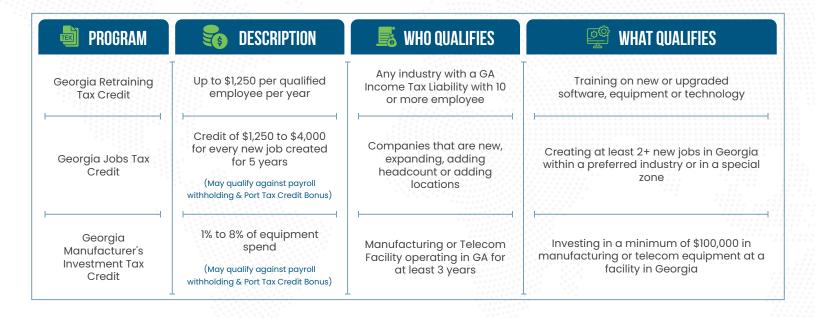








STATE TAX CREDITS



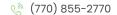
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STATE TAX CREDITS



PROGRAM





WHAT QUALIFIES

South Carolina New Jobs Tax Credit

for 5 years

Tennessee Job Tax Credit

Tennessee Industrial Machinery Tax Credit Credit of \$1,500 to \$25,000 for every new job created

Franchise & Excise Tax Credit of \$4,500 for every new job created

Franchise & Excise Tax Credit of 1%-10% of the capital spend on qualified machinery.

Companies that are new, expanding, adding headcount, or adding location

Oualified business enterprises that are new, expanding, adding headcount or adding locations

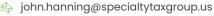
Ouglified business enterprises making capital investment on industrial machinery

Creating at least 10+ new jobs in South Carolina within certain economically stressed counties

Creating at least 10 new jobs in Tier 4, 20 in Tier 3, or 10 in Tier 1 or 2 enhancement counties within Tennessee that meets the required spend.

Investments under \$100M are entitled to a credit of 1% of the cost of the machinery

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