



### Our Credentials

- RESNET Certified
- Certified and Approved Software
- 45L Eligible Certifiers
- Engineers/Architects
- CPAs

### Our Top Industry Practices Include

- Construction & Real Estate
- Dealerships
- Financial Institutions
- Government Contracting
- Healthcare
- Insurance
- Manufacturing & Distribution
- Not-for-Profit & Governmental

### DHG Facts

<b>1,800+</b>	People
<b>230+</b>	Partners and Principals
<b>~50</b>	SEC/Public Audit Clients
<b>1</b>	Resourceful Firm

### Global Alliance

Member of Praxity™, an international alliance of independent accounting firms that offers multinational clients access to resources around the world.

## congress extends tax credit for energy efficient homes

45L is an energy tax credit that allows for each qualified new energy efficient residence built to receive a credit generally amounting to \$2,000 per dwelling. The tax credit also covers substantial reconstruction and rehabilitation. There is no restriction on the property being used as the claimer's principal residence, which opens this tax credit to real estate developers and other businesses. The IRS requires proper certification and documentation to qualify for this credit. DHG, in partnership with leading energy engineers, has the technical knowledge and experience needed to comply with these requirements.

A qualifying residence meets the following criteria:

- Located in the United States.
- Construction was substantially completed after August 8, 2005 and before December 31, 2016.
- The home is a "dwelling" unit that provides complete living facilities for one or more persons within a building that is not more than three stories in height.
- Meets the energy savings requirements of Code Section 45L(c). To meet this requirement, the dwelling must be certified by independent, accredited professionals in accordance with guidance prescribed by the IRS.

### What Qualifies

- Apartment Complexes (each unit)
- Condominiums (each unit)
- College and University Apartments
- Traditional Homes
- Home must be acquired by sale or lease by an individual from the eligible contractor for use as a residence before January 1, 2017.

### Who Qualifies

- Apartment Complex Owners
- Residential Developers
- Residential Contractors
- Individuals
- Partnerships
- Corporations
- Trusts