

biggest this year

that can be credited against income taxes declines yearly after 1980. The credit for single-family residences are:

| Year | % of 1st \$2,000 | % of next \$8,000 |
|------|---------------------|----------------------|
| 1980 | 25 | 15 |
| 1981 | 20 | 10 |
| 1982 | 15 | 5 |
| 1983 | 10 | 5 |

For residential buildings other than single-family residences, the \$8,000 figure above is replaced by \$13,000.

6. Who certifies the devices (systems)?

A taxpayer wishing tax credit must apply to the Energy Administration. A certificate will be issued for approved devices (systems), and the taxpayer will attach the certificate to his or her income tax forms.

7. What if I buy a new house from a builder and the house has an energy conversion device (system) installed on it?

In this case, the builder may apply for precertification to the Energy Administration, and the builder will supply the purchaser of the residence with the precertification. When you submit that to the Energy Administration, along with proof of ownership, your tax credit certificate will be approved.

8. Do manufacturers have certified systems?

A manufacturer's system may be precertified by the Energy Administration, and the purchaser may obtain a precertification from the supplier. This simplifies the paperwork when the taxpayer applies for the tax credit certificate. This precertification is for tax credit eligibility only and is not a certification of system reliability, quality or performance.

9. Does an owner-built system qualify for the tax credit?

Yes, if it meets the eligibility criteria in the rules and is certified by the Energy Administration. The law creates a program that encourages innovation, and the Energy Administration's standards reflect that intent by providing for a case-by-case consideration of owner-built systems.

10. If I built my own solar, wind or water energy conversion system, is my labor part of the costs eligible for the tax credit?

NO. Only incurred costs are eligible.

11. What other types of equipment are eligible for a tax credit?

"Energy conservation measures applied in conjunction with a solar wind, or water

energy conversion device to increase the energy efficiency of the device shall be considered part of the device, and shall be eligible for tax credit." Heat pumps that are an integral part of any eligible system also qualify.

12. How does this program relate to the National Energy Act (NEA)?

The NEA also includes income tax credits for the installation of solar and wind equipment. These credits apply to the federal income taxes. The Michigan credit applies only to state income taxes. Michigan property owners may obtain tax credits on both their state and federal income taxes for installing approved energy conversion systems.

13. What other factors should I consider before installing a solar, wind, or water energy conversion system?

Any building owner considering alternative energy systems should check local zoning and building codes to make sure the systems comply. It is important to make sure your building is energy-efficient. It should be well equipped with such features as insulation, storm doors and windows and weatherstripping.

As with any tax credit, you would be wise to maintain complete records pertaining to your system. Also, it is in your best interest to use reputable dealers, get written estimates and make sure that claims for the system are reasonable.

The industry is new, and the only way to avoid problems is to be knowledgeable and careful. Owners should also be aware that as yet, Michigan has no "solar access" law to guarantee a resident's access to sunlight, although legislation on solar access is expected to be proposed soon.

14. Where can I obtain general information and/or an application for certification?

Applications for certification are available by writing to:
Energy Administration — STC
Michigan Department of Commerce
P.O. Box 30228
Lansing 48909 or call the Energy Hotline at 1-800-292-4704, and ask for the Solar Tax Credit Packet.

15. Are there other solar tax programs available from the state?

Yes, solar, wind or water energy devices are exempt from sales, use and property taxes. For more information and application forms, contact your local tax assessor.

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