



**GRAND VALLEY
STATE UNIVERSITY**

**MICHIGAN ALTERNATIVE AND
RENEWABLE ENERGY CENTER**

**Alternative Energy/Energy Conservation Tax Incentive
and Rebate Programs**

**A Guide Prepared By Grand Valley State University
Michigan Alternative and Renewable Energy Center**

Winter 2010

Change Log

Version 1.00 (06-23-2009):

Initial Release
Version 1.0 of Federal Quick Fact Sheet released
Version 1.0 of State of Michigan Quick Fact Sheet released

Version 1.01 (07-13-2009):

Added this “Change Log” to help viewers keep up to date with us
Added State of Michigan/Educational, Government, and Public Housing Programs/“Rebuild Michigan” public institution information
Added State of Michigan/Utilities/Consumers Energy Business Solutions Program information and updated links accordingly
Added website for Michigan Utility company links and updated links accordingly
Added version number on the back of this document and on the front of the Quick Fact Sheets.
Version 1.01 of State of Michigan Quick Fact sheet released (reflects changes made to this document)
Version 1.01 of Federal Quick Fact Sheet released (reflects changes made to this document)

Version 1.02 (09-30-2009):

Changed cover to “Fall 2009,” marking a new season and a new distribution push of this document
Added more specifics in the Commercial Business section on Solar
Added more specifics in the Commercial Business section on Wind
Added more specifics in the Commercial Business section on Geothermal Heat Pumps
Added more specifics in the Commercial Business section on Fuel Cells and Micro-turbines
Added the incentives for the State of Michigan made available by the Consumers Energy Utility Company, including:
-Photovoltaic Tariff
-Updated rebates for Commercial Energy Efficiency improvements
-Rebates for Residential Energy Efficiency improvements
Added Solar/Photovoltaic meter program from DTE Energy Utility Company in the State of Michigan
Version 1.02 of State of Michigan Quick Fact sheet released (reflects changes made to this document)
Version 1.02 of Federal Quick Fact Sheet released (reflects changes made to this document)

Revision 2010.01 (01-11-2010):

Changed cover to “Winter 2010,” marking a new season and a new year for this document
Changed the document title to reflect the inclusion of programs that are focused primarily with energy conservation
Changed the way the document is identified in both the document text and the file name. It now reads “Revision <year>.<release#>” in the document, and “EnergyTaxRebate_<year>.<release#>.pdf” for the file name
The expiration date for Commercial Building Improvements in the Federal Tax Incentives section was reduced to 2013
Clarified that Consumer's Energy rebates operate on a limited fund per fiscal year basis (first come, first serve)
Added the incentives for the State of Michigan by the Great Lakes Energy Company
Added the incentive for the State of Michigan by the MEGA branch of the state for Photovoltaic Manufacturing Facilities
Removed Home Builder Credits from the Federal Incentives section (expired)
Removed Heavy Duty Hybrid Credits from the Federal Incentives section (expired)
Removed Michcon Residential Energy Efficient Rebate from the State of Michigan utilities section (expired)
Revision 2010.01 of State of Michigan Quick Fact sheet released (reflects changes made to this document)
Revision 2010.01 of Federal Quick Fact Sheet released (reflects changes made to this document)

Disclaimer

While we strive to ensure that the information of this document is complete and correct, this is not an official government document. It is not meant as a substitute for sound tax advice, or as a complete planning guide before making a purchase, installing a system, or erecting a structure with the plans of receiving a tax incentive upon completion. Always seek the advice of a tax professional or other qualified persons and compile your own research before undertaking any alternative energy project or making a related purchase. The Grand Valley State University Michigan Alternative and Renewable Energy Center (MAREC) will not be held liable for any missed opportunities, incorrectly handled tax incentive applications that result in failure to obtain said incentive, or any other fees, expenses, or liabilities as a result of improvement, installation, construction, or other related undertaking by the reader.

Please note that any questions, clarification requests, or confusion about the specific information presented in this document should be directed to a *tax professional* or the *appropriate government agency or company*. Grand Valley State University, MAREC, or any subsidiary organizations or departments do not provide tax services or advice. This document is provided as a starting point for your own research and to make the possibilities of energy saving improvements and alternative energy solutions and their availability more generally known.

This document is provided **AS IS** with no guarantees, warranties, or promises of any kind attached to it.

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Introduction

The purpose of this document is to define the qualifications and monetary value for tax incentives, rebates, and credits available for energy saving and alternative energy investments through federal and state programs. Programs for both consumers and businesses are included in this document not only to cater to the needs of both parties, but to make each aware of the others' respective monetary savings and the requirements to meet qualifications for eligibility. By providing this information, it is our hope that better business ventures between consumers and the businesses that serve them are fostered.

Federal Programs

The following programs are incentives, rebates, and tax credit opportunities offered by the Government of the United States of America in accordance with the Energy Policy Act of 2005, the Emergency Economic Stabilization Act of 2008, and the American Recovery and Reinvestment Act of 2009.

Private Home – General High Energy Efficiency Improvements

These tax credits are available for existing homes only. New home construction projects are **not** eligible to receive tax credits even if they meet the criteria for these energy saving products.

General Restrictions

- All improvements must be placed in service, which the Internal Revenue Service (IRS) of the United States of America defines as when the property or product is ready and available for use, on or after January 1, 2009 through December 31, 2010 to receive tax credit.
- Improvements must be made to the owner's principle place of residence to receive tax credit.
- Materials must have Manufacture Certification Statement, which is a signed statement from the manufacture that certifies the product or component qualifies for the tax credit, in order to receive tax credit. As encouraged by the IRS, manufactures often provide these Certifications on their websites in order to identify the qualified products. A copy of the certification must be kept with the taxpayer records, but a copy is not required to be submitted with the home owner's tax return.
- Per homeowner, \$1500 is the **maximum** tax credit that can be received, **combining all improvements made** (within this category of possible improvements). This limit may change in certain situations such as legal separation with multiple homes or joint occupancy. For more information, see the 2009 IRS Form 5695 when it is made available in late 2009 or early 2010 for more information.

Improvements

Tax credit is available for the following improvements:

Insulation

- Up to 30% of cost is allowable as a tax credit, capped at \$1500.
- To qualify, insulation must meet 2009 International Energy Conservation Code (IECC) and Amendments and be expected to last at least 5 years or have a 2 year warranty.
- Only MATERIALS are tax creditable.

Windows and Doors

- Windows
 - Exterior Windows and Skylights
 - Up to 30% of cost is allowable as a tax credit, capped at \$1500.
 - Windows installed before June 1, 2009 must meet Energy Star criteria to be eligible. Windows after this date must possess a U-factor less than or equal to 0.30 and a Solar Heat Gain Coefficient (SHGC) less than or equal to 0.30 to be eligible.
 - Not all Energy Star labeled windows and skylights qualify for the tax credit. See http://www.energystar.gov/index.cfm?c=windows_doors.pr_taxcredits for more details.
 - Storm Windows
 - Up to 30% of cost is allowable as a tax credit, capped at \$1500.
 - Must meet either the 2001 Supplement of the 2000 International Energy Conservation Code or the 2004 Supplement of the 2003 International Energy Conservation Code in combination with the exterior window over which it is installed for the applicable climate zone.
- Doors
 - Exterior Doors
 - Up to 30% of cost is allowable as a tax credit, capped at \$1500.
 - Doors installed before June 1, 2009 must meet Energy Star criteria to be

eligible. Doors after this date must possess a U-factor less than or equal to 0.30 and a Solar Heat Gain Coefficient (SHGC) less than or equal to 0.30 to be eligible.

- Not all Energy Star labeled doors qualify for the tax credit. See http://www.energystar.gov/index.cfm?c=windows_doors.pr_taxcredits for more details.
- Storm Doors
 - Up to 30% of cost is allowable as a tax credit, capped at \$1500.
 - Must meet either the 2001 Supplement of the 2000 International Energy Conservation Code or the 2004 Supplement of the 2003 International Energy Conservation Code in combination with the wooden door, and these combined U-Factors do not exceed the limits of the given combination set by the IECC.
- Only MATERIALS are tax creditable.

Roofing

- Up to 30% of cost is allowable as a tax credit, capped at \$1500.
- Only Metal and Asphalt roofs are eligible.
- All Energy Star qualified metal and asphalt shingles are eligible.
- Only MATERIALS are tax creditable.

Heating, Ventilating, and Air Conditioning (HVAC)

- Central Air Conditioning
 - Up to 30% of cost is allowable as a tax credit, capped at \$1500.
 - Split systems require an Energy Efficiency Ratio (EER) greater than or equal to 13 and a Seasonal Energy Efficiency Ratio (SEER) greater than or equal to 16 to qualify. Package systems require an EER greater than or equal to 12 and a SEER greater than or equal to 14 to qualify.
- Air Source Heat Pumps
 - Up to 30% of cost is allowable as a tax credit, capped at \$1500.
 - Split systems require a Heating Seasonal Performance Factor (HSPF) greater

than or equal to 8.5, a Energy Efficiency Ratio (EER) greater than or equal to 12.5, and a Seasonal Energy Efficiency Ratio (SEER) greater than or equal to 15 to qualify. Packaged systems require a HSPF greater than or equal to 8, a EER greater than or equal to 12, and a SEER greater than or equal to 14 to qualify.

- Furnaces and Boilers
 - Up to 30% of cost is allowable as a tax credit, capped at \$1500.
 - Natural gas and propane require an Annual Fuel Utilization Efficiency (AFUE) greater than or equal to 95 to qualify. Oil furnaces require an AFUE greater than or equal to 90 to qualify. Gas, propane, and hot oil water boilers require a AFUE greater than or equal to 90 to qualify.
- Advanced Main Air Circulating Fan
 - Up to 30% of cost is allowable as a tax credit, capped at \$1500.
 - To qualify, no more than 2% of the furnaces total energy use can be used by the fan.
 - If the fan qualifies and the furnace does not, or if the furnace qualifies and the fan does not, ask the installer to break the cost of the fan and furnace unit on the bill. You can take the 30% on the cost of one or the other alone. *Note: As of this writing, the exact procedure on this situation is not in writing by the IRS, but this is the information given verbally if one were to call the IRS directly about this matter.*
- MATERIALS AND INSTALLATION COSTS are allowable as a tax credit.

Water Heaters

- Up to 30% of cost is allowable as a tax credit, capped at \$1500.
- Gas, oil, and propane water heaters require an Energy Factor greater than or equal to 0.82 and a thermal efficiency of at least 90% to qualify. Electric Heat Pump water heaters have the same criteria as Energy Star (an Energy Factor greater than or equal to 2.0) in order to qualify.
- All Energy Star gas tankless water heaters qualify.
- There are no Energy Star qualified gas storage tank or gas condensing water heaters that qualify.

- MATERIALS AND INSTALLATION COSTS are allowable as a tax credit.

Biomass Stove

- Up to 30% of cost is allowable as a tax credit, capped at \$1500.
- Must burn biomass fuel, which is any plant-derived fuel available on a renewable or recurring basis, including agricultural crops and trees, wood and wood waste and residues (including wood pellets), plants (including aquatic plants), grasses, residues, and fibers, and have a thermal efficiency rating of at least 75% using a lower heating value.
- MATERIALS AND INSTALLATION COSTS are allowable as a tax credit.

Private Home – Major Projects and Renewable Energy Improvements

These tax credits are available for existing homes **and** newly constructed homes.

General Restrictions

- All improvements must be placed in service, which the Internal Revenue Service (IRS) of the United States of America defines as when the property or product is ready and available for use, on or after January 1, 2009 through December 31, 2016 to receive tax credit.
- Improvements and projects may be made to multiple homes and rentals except in the case of fuel cell projects, which may only be made to the owner's principal place of residence, to receive tax credit.
- Materials must have Manufacture Certification Statement, which is a signed statement from the manufacture that certifies the product or component qualifies for the tax credit, in order to receive tax credit. As encouraged by the IRS, manufactures often provide these Certifications on their websites in order to identify the qualified products. A copy of the certification must be kept with the taxpayer records, but a copy is not required to be submitted with the home owner's tax return.
- There is no maximum tax credit allowable for the projects in this category as of this writing. For more information, see the 2009 IRS Form 5695 when it is made

available in late 2009 or early 2010 for more information.

Projects and Improvements

Tax credit is available for the following improvements and completion of the following projects:

Geo-Thermal Heat Pump

- Up to 30% of cost may be taken as a tax credit with no limit.
- Requirements for the tax credit are the same as Energy Star
 - Closed Loop Systems require an Energy Efficiency Ratio (EER) greater than or equal to 14.1 and a Coefficient of Performance (COP) greater than or equal to 3.3 to qualify.
 - Open Loop Systems require an EER greater than or equal to 16.2 and a COP greater than or equal to 3.6 to qualify.
 - Direct Expansion Systems require an EER greater than or equal to 15 and a COP greater than or equal to 3.5 to qualify.
- All Energy Star geo-thermal heat pumps qualify.
- MATERIALS AND INSTALLATION COSTS are allowable as a tax credit.

Solar Water Heaters

- Up to 30% of cost may be taken as a tax credit with no limit.
- In order to take a tax credit on a solar water heater, at least half of the energy that is generated by the property must come from solar energy.
- Only the cost of the solar water heater and it's solar energy generation system is claimable. The water heating system of the household, in its entirety, is not.
- The tax credit is not applicable for expenses relating to swimming pools or hot tubs.
- Water must be used within the household or dwelling.
- All Energy Star solar water heaters qualify.
- Additionally, the system must be certified by the Solar Rating and Certification Corporation (SRCC).

- MATERIALS AND INSTALLATION COSTS are allowable as a tax credit.

Photovoltaic Systems (Solar Energy Systems)

- Up to 30% of cost may be taken as a tax credit with no limit.
- The photovoltaic system must provide energy to the residence.
- The photovoltaic system must meet all applicable fire and electric code requirements.
- MATERIALS AND INSTALLATION COSTS are allowable as a tax credit.

Small Wind Energy Systems (Residential Wind Turbine System)

- Up to 30% of the cost may be taken as a tax credit with no limit.
- The system must have a nameplate capacity that does not exceed 100 kilowatts.
- MATERIALS AND INSTALLATION COSTS are allowable as a tax credit.

Residential Fuel Cell and Microturbine System

- Up to 30% of the cost may be taken as a tax credit, up to a limit of \$500 per 0.5kW of power capacity of the system.
- System must be at least 30% efficient and have an energy capacity greater than or equal to 0.5kW to qualify.
- MATERIALS AND INSTALLATION COSTS are allowable as a tax credit.

Commercial Buildings

A tax deduction is available to the owner or tenants (or designer in the case of a government owned building) of any existing commercial building or newly constructed building on the year the building or improvements were placed in service.

General Restrictions

- Eligible buildings and/or systems are those that are placed in service, which the Internal Revenue Service (IRS) of the United States of America defines as when the property or product is ready and available for use, on or after January 1, 2006

through December 31, 2016 (unless otherwise stated).

- The IRS requires that improvements and construction be certified by a third party. This third party must be a “qualified individual”, which the IRS defines as a person who is a licensed engineer or contractor, have no relation (as defined by the IRS) to the tax payer, and self-certify to the tax payer that he or she has the qualifications to make the certification.
- Certifications are to be done in accordance with the procedures in Appendix G of the American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE) Standard 90.1-2004 supplemented with several provisions from the 2004 California Title 24 Nonresidential Alternative Calculation (ACM) Approval Manual.
- General calculations are to be done with computer software. A list of U.S. Department of Energy approved software is available at:
http://www.eere.energy.gov/buildings/qualified_software.html
- Certifications must include a field inspection after the building is placed in service to confirm that energy saving qualifications are met. Specific inspection and testing procedures are developed by the National Renewable Energy Laboratory.
- Certifiers are to provide the building owner with an explanation and list of the energy efficient features of the building, and the projected annual energy cost of the building.
- For more information, see:
http://energytaxincentives.org/business/commercial_buildings.php
- It is **highly** recommended that owners and tenants of commercial buildings seek the aid of a tax professional.

Commercial Improvement Types

Commercial buildings have two types of improvements or construction inclusions that qualify them for tax deductions. These are building improvements or inclusions to the structure (building envelope), lighting, and HVAC systems and the addition or inclusion of alternative energy systems, such as a Combined Heat and Power system, Solar Energy Systems, small Wind Energy Systems, Geothermal Heat Pumps, Fuel Cells, or Micro-turbines.

Structural, Lighting, and HVAC Improvements

Tax payers are eligible for a tax deduction of up to \$1.80 per square foot if the following requirements are met:

- Building must save 50% or greater heating, cooling, and interior lighting cost of a comparable building that meets ASHRAE Standard 90.1-2001.
- Buildings must be covered by the scope of the ASHRAE 90.1-2001 standard.

Tax payers are eligible for a tax deduction of up to \$0.60 per square foot if the following requirements are met:

- Reducing energy consumption by improvements to either the building envelope, lighting, or the heating and cooling systems.
- The energy reduction qualifications are a 10% energy reduction for building envelope improvements, a 20% energy reduction for lighting improvements, and a 20% energy reduction for heating and cooling improvements respectively.
- Reduction percentages are based of comparisons to ASHRAE 90.1-2001 compliant structures.
- Building or systems must be placed in service between January 1, 2006 and December 31, 2013 to be eligible for these tax deductions.

Combined Heat and Power

Tax payers (providing they are the original constructor or user of the system) may take a tax credit for a Combined Heat and Power (CHP, also known as Cogeneration) property. Tax payers must meet the following requirements and are applicable to the following restrictions:

- Tax payers may take up to a 10% investment credit up to the first 15MW.
- Systems must be equal to or smaller than 50MW.
- The system must be at least 60% efficient on a lower heating value basis. The system must produce at least 20% of it's useful energy as electricity, and it must produce at least 20% of it's useful energy as heating.
- The system must be placed in service on or after October 4, 2008 until December 31, 2016.
- This incentive may reduce or eliminate other receivable incentives. Consult a tax professional for more information.

Photovoltaic Systems (Solar Energy Systems), Solar Water Heating, and Solar Lighting

Tax payers may receive a tax credit when a photovoltaic, Solar Water Heating, and some Solar Lighting system is installed on their property and meeting the following requirements:

- Tax credit is valid for 30% of the installed cost (\$2000 max for photovoltaic and solar water heating systems installed prior to January 1, 2009).
- Photovoltaic must provide electricity for the structure and meet all federal, state, and local fire, building, and electrical codes.
- Solar Water Heating systems must be certified by the Solar Rating Certification Corporation (SRCC) or endorsed by the state government, and at least half the energy used to heat water must be solar.
- Solar Water Heating tax credit is not available to be applied to swimming pools or hot tubs.
- Only the method of using fiber-optic distribution of sunlight qualifies for an acceptable solar lighting system. The tube-passive method of light distribution is not eligible.
- Tax payers must present complete proof of cost (including all parts and labor), proof of the date placed in service, and proof that it has been certified to meet all criteria in order to receive the credit.
- The system must be placed in service on or after January 1, 2006 until December 31, 2016.
- See <http://seia.org/> for complete information.

Small Wind Energy Systems

Tax payers may receive a tax credit when they successfully install a small wind turbine and meet the following requirements:

- Tax credit may be received for 30% of the total installed cost.
- The wind turbine must be located on-site.
- The wind turbine may not exceed more than 100kW in rated power.
- The wind turbine must be placed in service on or after October 3, 2008, and on or before December 31, 2016.

- Tax payers must present complete proof of cost (including all parts and labor), proof of the date placed in service, and proof that it has been certified to meet all criteria in order to receive the credit.

Geothermal Heat Pumps

Tax payers may receive a tax credit or government grant (2009 and 2010 only) upon the installation of a geothermal heat pump for heating and cooling, providing the following criteria is met:

- An investment tax credit may be received for 10% of the installed cost, or for a grant that is worth 10% of the installed cost for equipment (the latter option being available for 2009 and 2010 only).
- Equipment must meet the requirements of the Energy Star program that are effective when the system is purchased.
- Any property that has the system to use the ground or ground water as a thermal energy source to heat or cool the tax payer's structure can qualify.
- The system must be placed in service on or after October 3, 2008, and on or before December 31, 2016.
- Tax payers must present complete proof of cost (including all parts and labor), proof of the date placed in service, and proof that it has been certified to meet all criteria in order to receive the credit.

Fuel Cell

Tax payers may receive a tax credit upon the installation of a fuel cell system providing they meet the following requirements:

- Tax credit may be received for 30% of the installed cost (up to \$3000 per kW the system is able to produce).
- Fuel cell system must have an efficiency rating of at least 30% and a capacity of at least 0.5kW.
- The system must be placed in service on or after October 3, 2008, and on or before December 31, 2016.
- Tax payers must present complete proof of cost (including all parts and labor), proof of the date placed in service, and proof that it has been certified to meet all criteria in order to receive the credit.

Micro-turbine

Tax payers may receive a tax credit upon the installation of a micro-turbine system providing they meet the following requirements:

- Tax credit may be received for 30% of the installed cost (up to \$200 per kW the system is able to produce).
- Fuel cell system must have an efficiency rating of at least 26% and a capacity of no more than 2000kW.
- The system must be placed in service on or after October 3, 2008, and on or before December 31, 2016.
- Tax payers must present complete proof of cost (including all parts and labor), proof of the date placed in service, and proof that it has been certified to meet all criteria in order to receive the credit.

Vehicles

Both consumers and commercial entities are eligible for a tax credit on certain qualifying vehicles. These vehicles include light-duty passenger vehicles, as well as conversion kits for existing hybrid vehicles.

General Restrictions

- In addition to buyers, leaser are also eligible for the tax credit.
- When a sale is made to a tax-exempt entity, the seller of the vehicle is eligible for the tax credit.
- All new car purchases and leases are subject to a phase-out procedure. When the number of vehicles sold hits a certain limit (see detailed information below), the phase out process begins at the start of the next quarter of the year. When this happens, the value of the tax credit is reduced to 50% of the original available value for the next two quarters of the year. After that, the value is reduced to 25% of the original available value for the next two quarters of the year. This brings the procedure around to a full year, at which point the tax credit opportunity is completely phased-out and no longer available.

Consumer (light-duty) Vehicles

These vehicles are available to consumers as passenger vehicles. However, a business can also be eligible for the tax credit to be gained by purchasing or leasing one of these vehicles.

Plug-in Hybrid Electric Vehicles

These types of hybrid vehicles can be plugged into the wall so as to recharge the power cells within the vehicle. At the time of this writing, there are no longer any stock plug-in type vehicles available for purchase or lease, but several models from various companies should be available in late 2009 at the earliest, and 2011 at the latest. The requirements and specifications for the tax credit on these vehicles are:

- Tax credit is worth \$2500 up to \$7500.
- The vehicle must have a battery capacity of 4 kilowatt hours. Each kilowatt hour of capacity above this adds \$417 to the credit, up to a maximum of \$7500.
- Maximum gross vehicle weight is 14,000 lbs.
- Tax credit eligibility begins January 1, 2009, and has not set cutoff date. The only limit is the phase-out process.
- Phase-out begins for *that particular manufacture* when 250,000 units are sold (see General Restrictions above for how the phase out process works). This does **not** mean that the tax credit phases-out for *all manufactures*. For example, if Toyota sold 260,000 plug-in vehicles, they would enter the phase-out procedure, but Ford, which has sold only 180,000 plug-in vehicles, would not enter the phase-out procedure until they have reached the 250,000 unit limit themselves.
- A separate tax credit is available for low speed 2-wheeled and 3-wheeled plug-in vehicles to the amount of 10% of the vehicle price up to \$2500. This offer is valid until December 31, 2011.

Hybrid, Alternative Fuel, and Fuel Cell Vehicles

These types of vehicles include hybrid gasoline-electric, diesel, battery-electric, alternative fuel, and fuel cell vehicles. The requirements and specifications for the tax credit on these vehicles are:

- Tax credit is based on a formula taking into account vehicle weight, technology, and fuel economy compared to base models for that year. For vehicle credit

amounts, visit the IRS's website here:

<http://www.irs.gov/newsroom/article/0,,id=157632,00.html>

- Diesels must be clean burning (or “lean-diesels”) in order to qualify. The model year 2009 is the first year that a model is produced that meets the standards to be considered such a diesel vehicle.
- Tax credit applies for vehicles placed in service, which the Internal Revenue Service (IRS) of the United States of America defines as when the property or product is ready and available for use, on or after January 1, 2006 through December 31, 2010 or until that manufacture is phased-out (whichever comes first).
- Phase-out begins for *that particular manufacture* when 60,000 units are sold (see General Restrictions above for how the phase out process works). This does **not** mean that the tax credit phases-out for *all manufactures*. For example, if Toyota sold 90,000 plug-in vehicles, they would enter the phase-out procedure, but Ford, which has sold only 40,000 plug-in vehicles, would not enter the phase-out procedure until they have reached the 60,000 unit limit themselves.
- As of this writing (June of 2009), Toyota and Honda have been completely phased-out. Ford and Mercury have begun the first stage of phase-out on April 1, 2009, and are therefore eligible for 50% of the normal tax credit.

Plug-in Conversion Kits

There is a small tax credit for conversion kits that convert hybrid vehicles to plug-in hybrid vehicles. The restrictions and qualifications for this credit are as follows:

- Tax credit of up to 10% of the kit cost.
- Tax credit opportunity is good until December 31, 2011.

Appliances

Manufactures of certain appliances are eligible for tax credits on qualifying models. Although only available to manufactures, consumers should be aware of these qualifying appliances, as there is a high probability of promotions and sales being offered on the qualifying models over the next few years either by the manufactures, state governments, or utility companies with energy saving programs.

General Restrictions

- Credits are available on models produced in the years 2008, 2009, and 2010.
- The tax credit is capped at \$75 million for the period of 2008-2010 except for the most efficient rated refrigerators under the IRS guidelines and the most efficient clothes washers under the IRS guidelines as they are not subject to the cap (see below).

Types of Appliances

Manufactures of automatic dish washers, clothes washers, and refrigerators are eligible for tax credits on qualifying models. The specific qualifications and tax credit values for each type of appliance are listed below.

Clothes Washers

Tax credits for clothes washers are available on a noncumulative tiered system as follows:

- Residential top loading models manufactured in 2008 that have a Modified Energy Factor (MEF) of at least 1.72 and have a water consumption factor less than or equal to 8.0 are eligible for a \$75 per unit tax credit.
- Residential top loading models manufactured in 2008 or 2009 that have a MEF of at least 1.8 and have a water consumption factor less than or equal to 7.5 are eligible for a \$125 per unit tax credit.
- Residential or commercial models manufactured in 2008, 2009, or 2010 that have a MEF of at least 2.0 and have a water consumption factor less than or equal to 6.0 are eligible for a \$150 per unit tax credit.
- Residential or commercial models manufactured in 2008, 2009, or 2010 that have a MEF of at least 2.2 and have a water consumption factor less than or equal to 4.5 are eligible for a \$250 per unit tax credit. Models meeting these qualifications are not subject to the \$75 million cap.

Refrigerators

Tax credits for refrigerators are available on a noncumulative tiered system as follows:

- Models manufactured in 2008 that consume at least 20% but not more than 22.9%

fewer kilowatt hours per year than the 2001 energy conservation standards are eligible for a \$50 per unit tax credit.

- Models manufactured in 2008 or 2009 that consume at least 23% but not more than 24.9% fewer kilowatt hours per year than the 2001 energy conservation standards are eligible for a \$75 per unit tax credit.
- Models manufactured in 2008, 2009, or 2010 that consume at least 25% but not more than 29.9% fewer kilowatt hours per year than the 2001 energy conservation standards are eligible for a \$100 per unit tax credit.
- Models manufactured in 2008, 2009, or 2010 that consume at least 30% fewer kilowatt hours per year than the 2001 energy conservation standards are eligible for a \$200 per unit tax credit. Models meeting these qualifications are not subject to the \$75 million cap.

Automatic Dish Washers

Tax credit for automatic dish washers are available on a noncumulative tiered system as follows:

- Models manufactured in 2008 or 2009 that use a maximum of 324 kilowatt hours per year and 5.8 gallons of water per cycle are eligible for a \$45 per unit tax credit.
- Models manufactured in 2008, 2009, or 2010 that use a maximum of 307 kilowatt hours per year and 5.0 gallons of water per cycle (5.5 gallons of water per cycle for dishwashers designed for greater than 12 place settings) are eligible for a \$45 per unit tax credit.

State of Michigan Programs

The following programs and information are for obtaining tax incentives, tax rebates, tax credits, tax exemptions, utility rebates, and state sponsored grants within the State of Michigan. Not all programs may be available in all areas.

Consistent Programs

The following programs are offered consistently within the State of Michigan until such time as their predetermined period of effectiveness has expired, or they are removed through legislation.

Residential Programs

The following program(s) is/are available to residential tax payers:

Energy Efficient Home Improvement Tax Credit

Qualifying tax payers may receive a tax credit for certain approved home improvements from the Michigan Department of Treasury. The criteria and incentive details for the tax credit are:

- The credit is for 10% of the installed cost of the equipment for each improvement, with a cap of \$75 per improvement for single filers and \$150 for joint-filers per improvement.
- Tax payer must have an annual income less than or equal to \$37,500, or joint filers must have an annual income less than or equal to \$75,000, in order to qualify.
- Equipment for home improvement must meet EPA Energy Star criteria, be intended for residential or non-commercial use, and fall within one of the following categories to qualify:
 - Insulation
 - Water Heaters
 - Furnaces
 - Windows
 - Refrigerators, Clothes Washers, and Automatic Dish Washers

- A taxpayer may make only one claim under each equipment category, as listed above, during a single tax year.
- If the amount of the tax credit exceeds the taxpayer's tax liability for a given year, then the balance will be refunded.
- Equipment must be purchased between January 1, 2009 and December 31, 2012.

Educational, Government, and Public Housing Programs

The following program applies to public K-12 schools, colleges, universities, local governments, and public housing.

Rebuild Michigan Energy Services

Rebuild Michigan Energy Services is a program provided by the Michigan Department of Labor & Economic Growth, Bureau of Energy Systems that aims to help public facility managers reduce their operating costs, use longer life technologies, limit emissions, promote energy efficiency in their communities, and aid in the financing and cost of implementing the projects. Highlights of the program are:

- Upon enrollment into the program, managers are eligible for a free Introductory Energy Evaluation (IEE) of all facilities. This includes an utility bill analysis, recommendations for operational and maintenance improvements, recommendations for energy efficiency upgrades and financial information, and project planning assistance.
- If potential is identified, a planning session with the Bureau of Energy Systems (BES) will be scheduled and the BES support services that are needed will be determined.
- BES will assist managers in finding a consultant to perform a Technical Energy Analysis (TEA) and review the analysis when it is completed.
- BES will then, at the least, assist managers in any technical issues that may arise during the installation of the recommended improvements, and in evaluating the savings from the improvement for the first year.
- BES may provide low cost financing through the Michigan Municipal Bond Authority for qualifying projects.
- For more information, see the “Rebuild Michigan Energy Services” website at http://www.michigan.gov/dleg/0,1607,7-154-25676_25689_26261-

Commercial and Industrial Programs

The following programs apply mainly to commercial businesses owners and industrial businesses owners, and it is advised that interested parties seek the advice of a tax professional before pursuing any of the following programs:

Renewable Energy Renaissance Zones

Renewable Energy Renaissance Zones (RERZ) are part of the Renaissance Zones allowable by the Michigan legislature and offer significant tax benefits to any business located within them. The details of creating these zones and the benefits are as follows:

- Facilities within a RERZ do not pay Michigan Business Tax, state education tax, personal and real property taxes, or local income taxes (were applicable). This tax abatement lasts for a 15 year period, with the last 3 years consisting of a phase out period in which the tax abatement drops by 25 % each year (on year thirteen, 75% of applicable taxes are abated; on year fourteen, 50% of applicable taxes are abated; on year fifteen, 25% of applicable taxes are abated).
- To qualify, the facility or facilities must either create energy or fuel from a renewable source such as the wind, sun, or biomass material. A facility or facilities may also qualify if there is a focus on the research, development, or manufacturing of a system or system components that is used to or towards creating energy or fuel from a renewable source.
- The designation of a RERZ is made by the Michigan State Administrative Board based on recommendations from the Michigan State Strategic Fund Board. Any business, community of businesses, or local government interested in creating a RERZ should contact the Michigan Economic Development Corporation for details and to discuss the project desired at (888) 522-0103. The website <http://www.michiganadvantage.org/> can also provide more details and advanced information.

Photovoltaic Manufacturing Refundable Tax Credit

Companies wishing to manufacture photovoltaic products may be eligible to a tax credit claimed against the Michigan Business Tax when they are building a new manufacturing facility in Michigan. This credit comes with signing a contract with the Michigan Economic Growth Authority. The details of this opportunity are as follows:

- Must enter an agreement with the Michigan Economic Growth Authority to build a new photovoltaic manufacturing facility in the State of Michigan by December 31, 2011.
- Tax years eligible are years starting January 1, 2009 and ending December 31, 2011.
- The facility must develop and manufacture photovoltaic energy, photovoltaic systems, or other photovoltaic technology.
- Maximum funds available for this program are \$75 million.
- Credit is taken over 2 years, starting the year the agreement was reached, except one company may be selected to be able to receive the full value of their credit in one year.
- Two classes of taxpayer for this plan:
 - An “Eligible Taxpayer” means the taxpayer will create 250 or more full-time jobs, and make \$100 million or more in capital investment, of which \$25 million shall be made prior to issuance of the tax credit certificate by the Michigan Economic Growth Authority.
 - A “Qualified Taxpayer” means the taxpayer will create 500 or more full-time jobs, and make \$50 million or more in capital investment, of which \$25 million shall be made prior to issuance of the tax credit certificate by the Michigan Economic Growth Authority.
- Credit available for “Eligible Taxpayers” is 25% of capital investment, with a maximum credit of \$15 million.
- Credit available for “Qualified Taxpayers” is 25% of capital investment with a maximum credit of \$15 million, except one “Qualified Taxpayer” may be chosen to receive credit equal to 25% of capital investment with a maximum credit of \$25 million.
- For more information, contact the Michigan Economic Development Corporation at (888) 522-0103. The website <http://www.michiganadvantage.org/> can also provide more details and advanced information.

Alternative Energy Personal Property Tax Exemption

On a yearly basis, the Michigan Next Energy Authority certifies businesses and industry locations for a property tax exemption. This incentive is to promote the

development, commercialization, and manufacture of alternative energy technologies and products. The details of eligibility and their benefits are as follows:

- A business may gain tax exemption on owning an alternative energy system less than 2 megawatts, or any combination of alternative energy systems less than 10 megawatts, alternative energy vehicles, or the personal property of a business that is engaged in either using an alternative energy source for power, heat, or another qualifying purpose or the research, development, or manufacture of a qualifying alternative energy product or technology.
- The exemption does **not** include real property, which is the land itself, buildings, or any functional or ornamental items that are attached to the land (statues, roads, trees, sprinkling systems, etc.).
- For a complete list of qualifying technologies, see the document MCL § 207.822. A printable excerpt is available here: [http://www.legislature.mi.gov/\(S\(ef3pwvy2xzeq25jyheerl4mm\)\)/mileg.aspx?page=getObject&objectName=mcl-207-822](http://www.legislature.mi.gov/(S(ef3pwvy2xzeq25jyheerl4mm))/mileg.aspx?page=getObject&objectName=mcl-207-822)
- For more information, contact the Michigan Economic Development Corporation at (888) 522-0103. The website <http://www.michiganadvantage.org/> can also provide more details and advanced information.

Nonrefundable Business Activity Tax Credit

Business and industrial entities may claim a nonrefundable tax credit if deemed eligible by the Michigan Next Energy Authority. The details of eligibility and their benefits are as follows:

- A business may claim a tax credit that is equal to the lesser of two formulas. The first is the amount by which a business's "tax liability attributable to qualified business activity" for the tax year exceeds the business's "baseline tax liability attributable to qualified business activity." The second formula is 10% of the amount by which the business's "adjusted qualified business activity" performed in Michigan, outside of a "Renaissance Zone," for a tax year exceeds such activity for the 2001 tax year under former MCL § 208.39e.
- To qualify, a business must be certified for the tax credit by the Michigan Next Energy Authority and, for the tax year claimed, have its "tax liability attributable to qualified business activity" exceed the "Baseline tax liability attributable to qualified business activity" in 2001.

- To be certified, a business must engage in alternative energy research, development, or manufacturing.
- For a complete list of qualifying technologies, see the document MCL § 207.822. A printable excerpt is available here: [http://www.legislature.mi.gov/\(S\(ef3pwvy2xzeq25jyheerl4mm\)\)/mileg.aspx?page=getObject&objectName=mcl-207-822](http://www.legislature.mi.gov/(S(ef3pwvy2xzeq25jyheerl4mm))/mileg.aspx?page=getObject&objectName=mcl-207-822)
- For more information, contact the Michigan Economic Development Corporation at (888) 522-0103. The website <http://www.michiganadvantage.org/> can also provide more details and advanced information.

Refundable Payroll Tax Credit

Business and industrial entities may claim a refundable tax credit for their payroll amount if deemed eligible by the Michigan Next Energy Authority. The details of eligibility and their benefits are as follows:

- A business may claim a refundable tax credit, which is to say that if the tax credit exceeds the total tax liability of the business for that tax year, the portion of the credit exceeding the tax liability will be refunded, on the payroll amount that they are qualified for.
- To qualify, a business must be certified for the tax credit by the Michigan Next Energy Authority and be located within the NextEnergy Zone. The NextEnergy Zone is located in Detroit, Michigan at Wayne State University Research and Technology Park.
- To be certified, a business must engage in alternative energy research, development, or manufacturing.
- For a complete list of qualifying technologies, see the document MCL § 207.822. A printable excerpt is available here: [http://www.legislature.mi.gov/\(S\(ef3pwvy2xzeq25jyheerl4mm\)\)/mileg.aspx?page=getObject&objectName=mcl-207-822](http://www.legislature.mi.gov/(S(ef3pwvy2xzeq25jyheerl4mm))/mileg.aspx?page=getObject&objectName=mcl-207-822)
- For more information, contact the Michigan Economic Development Corporation at (888) 522-0103. The website <http://www.michiganadvantage.org/> can also provide more details and advanced information.

Agricultural

The following program applies to owners of agricultural land:

Biomass Gasification and Methane Digester Property Tax Exemption

Owners of agricultural land and farm facilities may be eligible for a tax exemption from real and personal property taxes when employing the use of gasification and digester equipment for the production of alternative energy or alternative fuel. The details of eligibility and their benefits are as follows:

- Farming facilities that are deemed for energy production may take a full tax exemption on all real and personal property taxes.
- To qualify, the facility must employ one or more methane digesters, which are systems that break down organic material at optimum temperatures in the absence of oxygen into a biogas fuel, biomass gasification equipment, which is a system that breaks down organic material into a biogas fuel at optimum temperatures using a controlled amount of oxygen or steam, or equipment used to harvest crop residues or dedicated crops used for energy production. These systems must be certified by the Michigan Department of Agriculture, and the facility must be verified as compliant under the Michigan Agriculture Environmental Assurance Program (MAEAP).
- In addition, the facility owner must allow access for not more than 2 universities to collect information regarding the effectiveness of the methane digester and the methane digester electric generating system in generating electricity and processing animal waste and production area waste.
- Equipment use to generate electricity from digester systems or electricity and/or heat from biomass gasifier systems is also exempt under this program.
- For more information, see the document MCL §211.9(j) or contact the Michigan Department of Agriculture at (517) 335-2487.

Utility Programs

These programs are sponsored by utility companies and **not** the State of Michigan.

DTE Solar Currents Rebate Program

DTE is offering a rebate program for both residential and non-residential customers that have an existing photovoltaic system in place, granting a sustained payment (in the form of a monthly rebate on the customer's electricity bill) over a 20 year period, as well as an up front rebate upon the acceptance of the system into the program. This program has the following restrictions and details:

- Customers may receive an upfront rebate of \$2.40 per DC Watt that the system is rated for (nameplate) in the following amounts:
 - Systems installed in 2009 and after receive 100% of this calculated rebate.
 - Systems installed in 2008 and after receive 80% of this calculated rebate.
 - Systems installed in 2007 and after receive 60% of this calculated rebate.
 - Systems installed in 2006 and after receive 40% of this calculated rebate.
 - Systems installed in 2005 and after receive 20% of this calculated rebate.
- Customers receive \$0.11 per kWh for a 20 year period, as stated under the contract.
- All RECs produced by the system become property of DTE Energy.
- Program limited to \$25 million, or about 5 MW with 2.5 MW reserved for residential customers.
- Must be a DTE Electrical Net Metering customer with a positive payment history.
- Systems must be between 1 kW and 20 kW in capacity.
- Systems must have been installed on or after 2005, and have a valid Detroit Edison Parallel Operating Agreement if installed before January 1, 2009.
- The size of the system installed must be sized to meet the on-site energy needs (see the website link below for how to calculate the size of the system you require), and may not exceed that need.
- Systems must be net metered and connected to the DTE electrical grid. Meters are provided free of charge by DTE, but all other equipment and installation costs are at the customer's expense.
- Systems must be properly permitted by the local government, meet all fire and electrical codes, manufacturer's codes, DTE interconnection guidelines, be installed by a company with a qualified and State of Michigan licensed electrician, systems must carry at least a 5-year warranty on the installation, a 10-year warranty on the inverters, and a 20-year warranty on the PV modules, and the system must have DTE approved PV and inverter models.
- For more information, please visit the DTE website at <http://www.dteenergy.com/residentialCustomers/productsPrograms/solarCurrents/getStartedSolar.html>

WPPI Energy Renewable Energy Rebates

WPPI Energy offers rebates to its residential and small commercial customers for installing or repairing renewable energy systems. The rebate amounts vary based on the type of renewable energy system installed.

- Not all WPPI Energy utility customers are eligible. Customers within the service territories of Michigan Utilities, Alger Delta CEA, Baraga Electric Utility, Gladstone Power & Light, L'Anse Electric Utility, Negaunee Electric Department, and Norway Power & Light are eligible.
- The system must be installed on the customer's property.
- All systems must be approved by the utility prior to installation.
- Rebates go as high as \$10,000 for certain systems.
- For complete details, visit <http://www.wppienergy.org/recustomerincentive>

Consumers Energy Photovoltaic Purchase Tariff (EARP)

Consumers Energy offers a buy-back tariff program for both residential and non-residential customers with photovoltaic systems. The details, in brief, of this program are as follows:

- Electricity must be produced by photovoltaic systems.
- Buy-back rates currently at \$0.65/kWh in 2009 and \$0.525/kWh in 2010 for residential customers, and \$0.45/kWh in 2009 and \$0.375/kWh in 2010 for non-residential customers.
- Consumers purchases all power produced by the system at a set rate on a contract of 1 to 12 years.
- All Renewable Energy Credits (RECs) produced by the system belong to Consumers Energy.
- Total program capacity is limited to 2MW, with 500kW reserved for residential customers.
- Residential systems must be 1 to 20kW in capacity, and non-residential systems must be 20-150kW in capacity to qualify.
- Systems must be made or constructed in the State of Michigan. Specifically, 50% of the components must be made in Michigan, or 60% of the construction/installation labor must be done by Michigan workers.

- Systems must meet UL 1741 and IEEE 1547 requirements, and be installed to meet all state and local electrical codes.
- Customers must own the system, and own the land or have a lease on the land for the duration of the contract.
- Residential customers must receive electricity on a tariff rate RS or RT. Non-residential customers must receive electricity on a tariff rate RS, RT, GS, GSD, GP or GPD. Note that these rates have a monthly system access fee. Contact Consumers Energy for prices at (517) 788-0641.
- Third party ownership structures are not eligible for the program. Tax-exempt entities may participate in the program under the non-residential rates.
- Consumers Energy began accepting applications on August 3, 2009, and will continue to accept applications until December 31, 2010.

Consumers Energy Residential Energy Efficiency Program

Consumers Energy is offering tips and rebate incentives to their residential customers for 2009. With the goal of reducing overall energy use from outdated technologies, the following incentives are available with the listed restrictions:

- Rebates are available for various residential HVAC, water heating, appliance upgrades, lighting improvements and upgrades, and plumbing installation, as well as old appliance recycling.
- Customers must be Consumers Energy customers of the type of appliance/improvement/upgrade purchased to receive the rebate (a customer cannot receive lighting rebates if they are not a Consumers Energy electricity customer, for example).
- Appliances and improvements must meet certain guidelines including, but not limited to, minimum energy efficiency ratings, and federal, state, and local fire and electrical code compliance.
- Customer must provide an itemized invoice from the contractor of all equipment and parts used in the installation of the appliance or improvement.
- Products must be purchased and installed on or before July 27, 2009. Rebates are available for the products purchased in the year that the claim is submitted. The program operates on a first come, first serve basis with a limited amount of funds for rebates. When the limit is reached, rebates will not be available again until the

next fiscal year.

- Application and proper documentation must be received within 30 days of the completion of the installation of the appliance or improvement. Consumers must also have a post-installation inspection performed.
- For complete details on incentives and rebates for your project, please visit <http://www.consumersenergy.com/eeprograms/>

Consumers Energy Business Solutions Program

Consumers Energy offers not only tips for businesses who wish to save money and support energy saving technologies, but incentives to facilitate the implementation cost-effective energy efficiency improvements. This program has limited funds, but businesses who qualify can reserve their funds before undertaking their project. The details of the program are in brief:

- Incentives are offered on a prescriptive basis for common energy efficiency improvements, and on a customized basis for other eligible energy efficiency improvements that do not fit into predefined improvement categories.
- Qualifying customers are Consumers Energy customers with a facility serviced by Consumers Energy in which one single customer is responsible for paying the electricity/gas bill.
- Qualifying projects include lighting improvements (including retrofitting with new, more efficient light bulbs), HVAC electrical systems improvements, gas HVAC and water heating improvements, motor and drive HVAC improvements, miscellaneous improvements (such as implementing or improving occupancy sensors, ice machines, refrigeration, and clothes washers and dryers), and any custom project that results in a permanent reduction in electricity or natural gas usage from improvement in system efficiency.
- Project energy savings must be sustainable for a period of at least 5 years or the life of the product (whichever is less).
- Projects that are **not** eligible are as follows:
 - Fuel Switching
 - Changes to operational and maintenance practices or simple control modification
 - On-site electricity generation

- Peek shifting
- Renewable Energy
- Program year incentive limits are \$100,000 per facility for prescriptive incentives, 100% of the calculated incentive up to \$100,000 and 50% of the calculated incentive above \$100,000 per facility for custom incentives (with a maximum of \$200,000 per facility), and a maximum of \$500,000 across all facilities per customer.
- Businesses may submit a pre-notification of improvements for both calculated incentive values and to reserve program funds (required for permanent lamp removal, new T5/T8 fixtures, and all custom measures). See the website and contact information provided below for more information.
- During installation, some necessary information collection may be required. See website and contact information provided below for more information.
- Final applications must be submitted within 60 days of project completion.
- Improvements and systems must be placed in service on or after January 1, 2009 and on or before December 15, 2014. Projects must be completed by December 15 of the year they are approved.
- All improvements or new installations must meet all energy efficiency requirements (see website below) and conform to all federal, state, and local fire and electrical codes.
- For more information, call the program hot-line at 1-877-607-0737 (Fax: 1-877-607-0738) or visit the Business Solutions website at <http://www.consumersenergy.com/eeprograms/>

Great Lakes Energy Programs

The Great Lakes Energy utility company offers rebates on qualifying new installs of electrical heating systems in the form of geothermal heat pumps and air source heat pumps. These rebates are open to the utility's residential customers only. The details of the program are:

- Residential customers with new installs after March 1, 2006 may be eligible.
- Geothermal heat pump rebate details are as follows:
 - Consumer may receive a \$500 rebate from Great Lakes Energy.

- The system must have an Energy Efficiency Ratio (EER) of 14.1 and a Coefficient of Performance (COP) of 3.3 for a closed loop system, an EER of 16.2 and a COP of 3.6 for an open loop system, or an EER of 15 and a COP of 3.5 for a direct expansion system.
- Air source heat pump rebate details are as follows:
 - Consumer may receive a \$250 rebate from Great Lakes Energy.
 - The system must have a Heating Seasonal Performance Factor (HSPF) of 8.2, an Energy Efficiency Ratio (EER) of 11.5, and a Seasonal Energy Efficiency Ratio (SEER) of 14 for a split system, or an HSPF of 8, EER of 11, and a SEER of 14 for a package system.
- For more information, call the utility at 1-888-485-2537 ext. 8957, send an email to controlprograms@glenergy.com, or visit the website at <http://www.gtlakes.com/electricrebates.aspx>

Miscellaneous Utility Programs

While it is our intention to keep up with and provide the most complete list of incentives and rebates possible, many incentives and rebates from the various utility companies throughout Michigan are not yet finalized, published, or are otherwise not widely in print. It is our understanding that all utility companies are developing similar energy incentive and rebate programs in accordance with “Clean, Renewable, and Efficient Energy Act” signed into law on October 6, 2008.

If your utility company offers an incentive program not listed in this document, or if you would like to check and see if a incentive program has become available from your utility company, the State of Michigan provides a website that contains a list of utility companies that operate in Michigan along with links to their respected websites. This list can be found here: <http://ref.michigan.org/medc/links/edevelopment/utilitycompanies/>

Capricious Programs

The State of Michigan and it's various departments offer tax incentives for when steps are taken to install or repair various and select energy saving and alternative energy products. Many of these incentive programs are approved with a specific amount of funds to distribute, and no set time frame. These programs appear and disappear as funds are appropriated and exhausted. Because of this, there is no way to include such programs in

any sort of detail in this document. Instead, a list of resources are provided below. Interested parties should check these resources often to keep abreast of any incentive opportunities that may become available.

Database of State Incentives for Renewables and Efficiency -

<http://www.dsireusa.org/incentives/>

State of Michigan Department Directory -

http://www.michigan.gov/som/0,1607,7-192-29701_29702_30045---,00.html

State of Michigan Biomass Energy Program Information Page -

<http://www.michigan.gov/biomass>

State of Michigan Department of Agriculture -

<http://www.michigan.gov/mda/>

State of Michigan Treasury Department -

<http://michigan.gov/treasury>

State of Michigan Department of Community Health -

<http://www.michigan.gov/mdch>

State of Michigan Department of Energy, Labor, and Economic Growth -

<http://www.michigan.gov/dleg>

State of Michigan Department of Environmental Quality -

<http://michigan.gov/deq>

State of Michigan Department of Transportation -

<http://michigan.gov/mdot>

State of Michigan Public Service Commission Energy Grants -

<http://www.michigan.gov/lieefund>

Appendix A: Internet Links

Federal Links

General Links

Energy Star Federal Tax Credits for Energy Efficiency -

<http://www.energystar.gov/taxcredits>

Tax Incentives Assistance Project -

<http://energytaxincentives.org/>

Environmental Protection Agency -

<http://www.epa.gov/>

American Council for an Energy Efficient Economy -

<http://www.aceee.org/>

EPA/Department of Energy's MPG and Alternative Fuel Informational Website -

<http://fueleconomy.gov/>

ACEEE's Greenbook -

<http://www.greencars.org/>

National Electrical Manufacturers Association Lighting Deduction Information Website -

<http://www.lightingtaxdeduction.org/>

Solar Energy Industries Association -

<http://www.seia.org/>

Official Documents of the Federal Acts

Energy Policy Act of 2005 -

http://energy.senate.gov/public/_files/ConferenceReport0.pdf

Emergency Economic Stabilization Act of 2008 -

http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=110_cong_bills&docid=f:h1424enr.txt.pdf

American Recovery and Reinvestment Act of 2009 -

http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=111_cong_bills&docid=f:h1enr.pdf

State of Michigan Links

General Links

Database of State Incentives for Renewables and Efficiency -

<http://www.dsireusa.org/incentives/>

DTE Energy/MichCon Rebate Website -

<http://my.dteenergy.com/home/savings/rebates.html>

DTE Energy/MichCon Alternative and Energy Saving Website -

<http://www.yourenergysavins.com>

DTE Solar Currents Program Website -

<http://www.dteenergy.com/residentialCustomers/productsPrograms/solarCurrents/getStartedSolar.html>

Consumers Energy Energy Efficiency Programs Website -

<http://www.consumersenergy.com/eeprograms/>

Michigan Economic Development Corporation List of Utility Companies -

<http://ref.michigan.org/medc/links/edevlopment/utilitycompanies/>

State of Michigan Links – By Department

State of Michigan Department Directory -

http://www.michigan.gov/som/0,1607,7-192-29701_29702_30045---,00.html

State of Michigan Biomass Energy Program Information Page -

<http://www.michigan.gov/biomass>

State of Michigan Department of Agriculture -

<http://www.michigan.gov/mda/>

State of Michigan Treasury Department -

<http://michigan.gov/treasury>

State of Michigan Department of Community Health -

<http://www.michigan.gov/mdch>

State of Michigan Department of Energy, Labor, and Economic Growth -

<http://www.michigan.gov/dleg>

State of Michigan Department of Environmental Quality -

<http://michigan.gov/deq>

State of Michigan Department of Transportation -

<http://michigan.gov/mdot>

State of Michigan Public Service Commission Energy Grants -

<http://www.michigan.gov/liefund>

State of Michigan Department of Energy, Labor, and Economic Growth “Rebuild Michigan Energy Services” -

http://www.michigan.gov/dleg/0,1607,7-154-25676_25689_26261-42866--,00.html



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Grand Rapids: (616) 331-6900



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