

The 2005 Energy Policy Act

Maximize IRS tax deductions using Solar Gard® window film in your energy savings plan

The EPAct of 2005 rewards energy-efficiency

To promote energy-efficiency and conservation, the Energy Policy Act of 2005 provides attractive tax incentives for installing specific energy improvements to commercial building property.

The act is designed to reward businesses that implement more than one technology or product. While a one-time partial tax deduction is available for an upgrade of any one system (lighting, HVAC, and building envelope), additional technologies can net far greater tax incentives. The goal is to encourage building owners to identify as many energy savings opportunities as possible.

Window film is a very attractive technology due to its ease of implementation and relative low cost and is classified in the building envelope category. By itself, window film can provide from 5% to 15% savings of total energy used, but likely will not meet the minimum energy savings threshold required to qualify for the tax deduction.

Energy-efficiency enhancement	Tax incentive*	Conservation improvement
First Technology	\$0.60 per sq. ft.	17%
Second Technology	\$1.20 per sq. ft.	34%
Third Technology	\$1.80 per sq. ft. (maximum)	50% or greater

*Tax deductions are available to buildings within the United States that place energy improvements in service between January 1, 2006 and December 31, 2013. Deductions are then adjusted for 40% corporate tax rate.

However, when implemented in combination with other products and technologies (such as lighting or HVAC, which can each net a savings of up to 50%) window film can provide a significant boost in the deduction amount available to building owners because they can claim multiple energy savings technologies and apply for higher deduction amounts, up to the \$1.80 maximum allowed per square foot.



To encourage energy conservation in commercial buildings, the US government provides strong tax incentives through the Energy Policy Act of 2005 (EPAct,) recently extended through 2013. Tax benefits increase with the number of energy-saving technologies put into place.

Window film improves energy-efficiency of existing windows

Solar Gard offers a wide range of energy-efficient window film products that can be installed to upgrade your existing windows. Solar Gard window films reject considerable amounts of solar energy, which leads to lower maintenance costs for air conditioning and higher comfort.

Building owners are often encouraged to upgrade their existing windows. Replacing windows can be a very costly project, in terms of expense, time for implementation, and disruption to on-going business activities. Installing Solar Gard film on existing windows is a cost effective alternative that can be accomplished quickly and professionally, without interrupting business operations or disturbing building occupants.

Book energy savings while preserving the way your glass looks

Solar Gard's state-of-the-art film products, the latest generation of spectrally selective films, combine high clarity and high performance. The amount of day light entering the building is optimized with high visible light transmission properties, while simultaneously providing excellent solar performance to



reject solar heat. This allows building owners and managers to preserve the original appearance of the building and increase occupant satisfaction.

Also - with the ever increasing threat of terrorism, hurricanes and burglary, all leading to potential glass breakage - Solar Gard offers a range of clear, energy-efficient safety & security films. These films combine a barrier against these threats with very powerful energy-savings.

Create a better environment inside and out

Installing Solar Gard window film on your property is a natural extension to your energy savings commitment. With the added incentives provided by EAct, now is the time to make the commitment to the environment and to your occupants before this deduction expires. If you are currently pursuing an EAct strategy, be sure to include window film in your plans. If you'd like more information on how to get started, contact your local energy and tax consultants.



To combat soaring energy expenses, the Brach & Brock Confections company in Chicago reduced heat and took a load off the HVAC system with the installation of Solar Gard Silver 35. Building management was able to make employees much more comfortable and notably reduced cooling expenses.



www.solargard.com/us

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