**Tax Laws That Benefit You**

**NRG Code Compliance**

**Introduction**

* Presentation Objectives

**Energy Code & Dwelling Unit Credits**

* What are the energy code and the §45L tax credit?
* Qualifications for credit
* Case Study
* Inflation Reduction Act
  + Increased Credit Value
  + Changes to Multifamily limitations
  + Expansion of Credit Allocation for Developers/Builders

**Multifamily Developments**

* What are the regulations for the §179(D) tax deduction?
* How does it work? Who can qualify?
* Case Study
* Inflation Reduction Act- Opportunities for Multifamily Properties

**Cost Segregation-Accounting Laws**

* Depreciation
  + Property Classifications
  + Bonus & Super Bonus Depreciation
* Case Studies
* Bonus Benefits
  + Catch up Benefit
  + 1031 Exchange
  + Partial Disposition
* Questions

**-Conclusion**