

Solar Asset Tax Strategy

Clients satisfy existing taxes owed at a discount of 20-40%

Solar investments are a direct repurposing of existing tax liability

Offsets active, passive, and ordinary income

Acquired via a simple asset purchase (not a fund or security)

Generating two benefits: Investment Tax Credits (IRS Code 48E) and depreciation (IRC §167 168)

- Creating a total discount of 20-40% to taxes owed
- Permanent tax savings with no recapture

Below the line benefit: **Pairs well with every other tax strategy**

OBBB extended the Investment Tax Credit through 2032

On the Emerson platform with standard selling agreement