BALCONY ADVANTAGE

Clean Energy. *Preserved Wealth.*

Repurpose tax dollars into solar at a discount

THE OPPORTUNITY

You Already Owe Taxes

Redirect those dollars into solar at a permanent discount.

20-40% Tax Discount

Directly repurpose tax dollars owed
Active | Passive | Ordinary | Capital Gains

Permanent Savings

No recapture after the five-year hold period, permanent savings.

Pairs With Other Tax Strategies

Below-the-line benefit that works alongside every other strategy

Used by the world's largest banks, corporations and institutions for 45+ years.

EQUITY IN

$100,000

▼

TAX BENEFITS OUT

~$130,000*

**Subject to personal tax items including tax rates, TMT and business loss limitations*

THE OPPORTUNITY

Why Solar Tax Strategy?

Direct Tax Repurposing

Existing tax liability is redirected into solar assets, dollar for dollar.

All Income Types

Offsets active, passive, and ordinary income across federal and state returns.

Simple Asset Purchase

Not a fund and not a security. A straightforward purchase of tangible property.

Dual Tax Benefits

Investment Tax Credit (Code 48E) plus accelerated depreciation (IRC §167/168).

20–40% Total Discount

Combined benefits deliver a meaningful discount on taxes already owed.

Permanent Savings

No recapture after the hold period. These savings do not reverse.

HOW IT WORKS

Starting an Energy Management Business

Balcony advises clients on purchasing residential solar assets nationwide through their own business entity. This is a straightforward asset purchase—not a fund, not a security, and not a tax deferral.

X NOT a fund

X NOT a security

X NOT a tax deferral

01 Purchase Energy Assets ▶ 02 Claim Benefits ▶ 03 Hold Assets ▶ 04 Exit Options

**May be subject to personal factors including Geography, Tax Rates, TMT and Business Loss Limitations*

THE ASSET

What You Own

Clients purchase solar assets and own the physical infrastructure directly. This is a straightforward asset sale—not a fund, not a security, and not a tax deferral.

STRUCTURE

Asset Sale

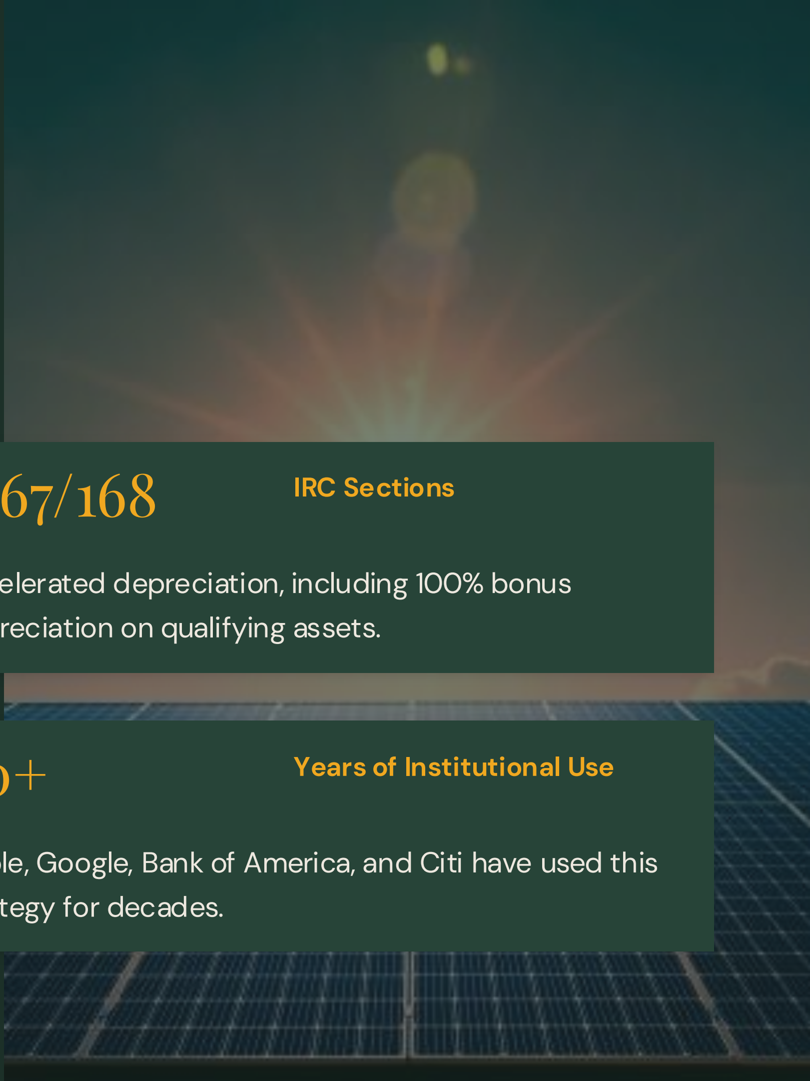
PROPERTY

Tangible Solar Infrastructure

REVENUE

Contracted Electricity Payments

Solar assets are not installed on your property.



LEGISLATIVE FOUNDATION

Institutional strategy.
Longstanding, Well Codified

48E
IRS Code

Investment Tax Credit for clean energy property placed in service.

§167/168
IRC Sections

Accelerated depreciation, including 100% bonus depreciation on qualifying assets.

2032+
OBBB Extension

ITC extended through at least 2032, providing long-term policy certainty.

40+
Years of Institutional Use

Apple, Google, Bank of America, and Citi have used this strategy for decades.

**May be subject to Section 38(c)(1) limitation*

APPLICATION

Flexible and Permanent

Below-the-Line Benefit

Does not compete with other deductions or credits. Works independently of existing strategies.

Pairs With Other Strategies

Complements real estate, retirement, and other planning strategies without conflict.

No Recapture

After the statutory hold period, tax savings are permanent. No clawback or reversal of benefits.

CPA Confirmation Recommended

We recommend every client confirm benefits with their CPA before proceeding. Full transparency.

RISK PROFILE

Risk and Protections

Material Participation

Owner engages in business for 100+ hours per tax year. Hours can be shared with a spouse.

Payment Risk

100% of power paid upfront via prepaid power purchase agreements. No receivables risk.

Construction Risk

Capital not deployed until after construction is substantially complete and PTO obtained.

Warranty

10+ year contractor and equipment warranties included on every asset.

Insurance*

Homeowners policy is first line of defense with $1MM general liability, property loss insurance

Monitoring

Best-in-class technology with real-time monitoring of all energy systems.

**Billed Annually*

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