

OUR SERVICE LINES

(888) 773-8356

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www.BRAYN.com



R&D CREDIT



WHAT IS THE R&D TAX CREDIT?

The R&D tax credit is one of the most powerful tax incentives in the tax code. Due to the broad definition of “qualified research”, businesses in nearly every industry can take advantage of the credit.

The R&D tax credit is based on “qualified research expenses” (QREs) - for every dollar spent on QREs, you can earn up to \$0.04 to \$0.07 in federal tax credits! The R&D tax credit is a federal incentive, but many states also offer their own versions, which means even more opportunities for tax savings.

Permitted Purpose Test	Technologically in Nature	Technical Uncertainty	Process of Experimentation
<ul style="list-style-type: none">• New or Improved• Product, process, technique, formula• Purpose: Functionality, durability, quality, reliability	<ul style="list-style-type: none">• Engineering, physics, chemistry, biology, or computer science• Existing principles are usable	<ul style="list-style-type: none">• Capability• Methodology• Final or appropriate design	<ul style="list-style-type: none">• Systematic evaluation of alternatives• Trial and Error

COST SEG.



WHAT IS COST SEGREGATION?

A traditional cost segregation study allows companies and individuals who have constructed, acquired, or renovated real estate to increase cash flow by accelerating depreciating tax deductions.

WHAT IS COST SEGREGATION+ ?

All of BRAYN's studies are led by licensed professional engineers. Our Cost Seg+ studies are a more comprehensive tax strategy for real estate with accelerating depreciation deductions.

Eligible Cost Seg+ Business+

- Businesses in any industry who own their own commercial building
- Commercial property owners
- Income-producing residential property owners

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45L HOME CREDIT



WHAT IS THE 45L TAX CREDIT?

The 45L tax credit is available to single and multi-family builders and residential developers exceeding certain energy standards. The credit is \$2,000 - \$5,000 per home/unit sold in the tax year each unit is first sold or leased and can be claimed retroactively for 3 years depending on date of filing. The credit can be claimed for newly constructed and renovated homes and apartments.

What Units Qualify?	Who Is Eligible?
<ul style="list-style-type: none">• Apartments• Condominiums• Assisted Living• Single Family Homes• Multifamily Buildings• Manufactured Homes• Mixed-use Buildings <p>} 3 stories or less</p>	<ul style="list-style-type: none">• Apartment Developers• Home Builders

179D EECBD



WHAT IS THE 179D TAX DEDUCTION?

The Section 179D Energy Efficient Commercial Building Deduction provides for a powerful tax deduction of up to \$5 per square foot starting in 2023 for newly constructed or recently renovated commercial buildings and can go back 3 years to claim the deduction at up to a \$1.88 per square foot. As of 2023, the deduction is now available to designer of buildings owned by tribal governments, non-profit organizations, religious organizations, and privately-owned schools or universities.

Who Is Eligible?
<ul style="list-style-type: none">• Architects• Mechanical Engineers• Electrical Engineers• Lighting Designers• Contractors• Energy Service Companies• Commercial Property Owners/Developers• Businesses of any industry who own their own commercial building <p>} Government Buildings</p>