**

*Certificate of Completion*

THIS CERTIFIES THAT

**Name of customer**

HAS COMPLETED THE FOLLOWING COURSE:

*Strategic Financing: Utilizing 48ITC for Advanced Thermal Storage Solutions*

A TRANE EDUCATIONAL SESSION

**Credit Information**

Date: September 12, 2024

Education Provider: Trane, a business of Trane Technologies AIA credit: 1 PDH

Delivery method: Professional development/Continuing Education Courses

Course title: Strategic Financing: Utilizing 48ITC for Advanced Thermal Storage Solutions

Detail: The IRA introduced significant tax credits and incentives to boost investments in renewable energy, electric vehicles, and energy-efficient infrastructure. This session will review the progress made, highlighting how stakeholders have benefited from the IRA's provisions. Over the past two years, numerous projects have received tax benefits, spurring clean energy initiatives nationwide. The Treasury Department and IRS have provided guidance on applying these incentives, including investment tax credits, elective payment provisions, transferability of tax credits, and accelerated depreciation. However, complex regulations on prevailing wage and apprenticeship requirements have posed compliance challenges for many projects.

CE Hours: 1.0 hours

Learning objectives:

* 1. Compare and contrast the changes to EPAct 179D that were implemented in 2023 and will affect the tax incentive going forward.
* 2. Identify which activities qualify for bonus credits in terms of alternative energy projects.
* Identify the necessary requirements for monetizing EPAct and alternative energy or ITC tax benefits.