

# Robinson+Cole

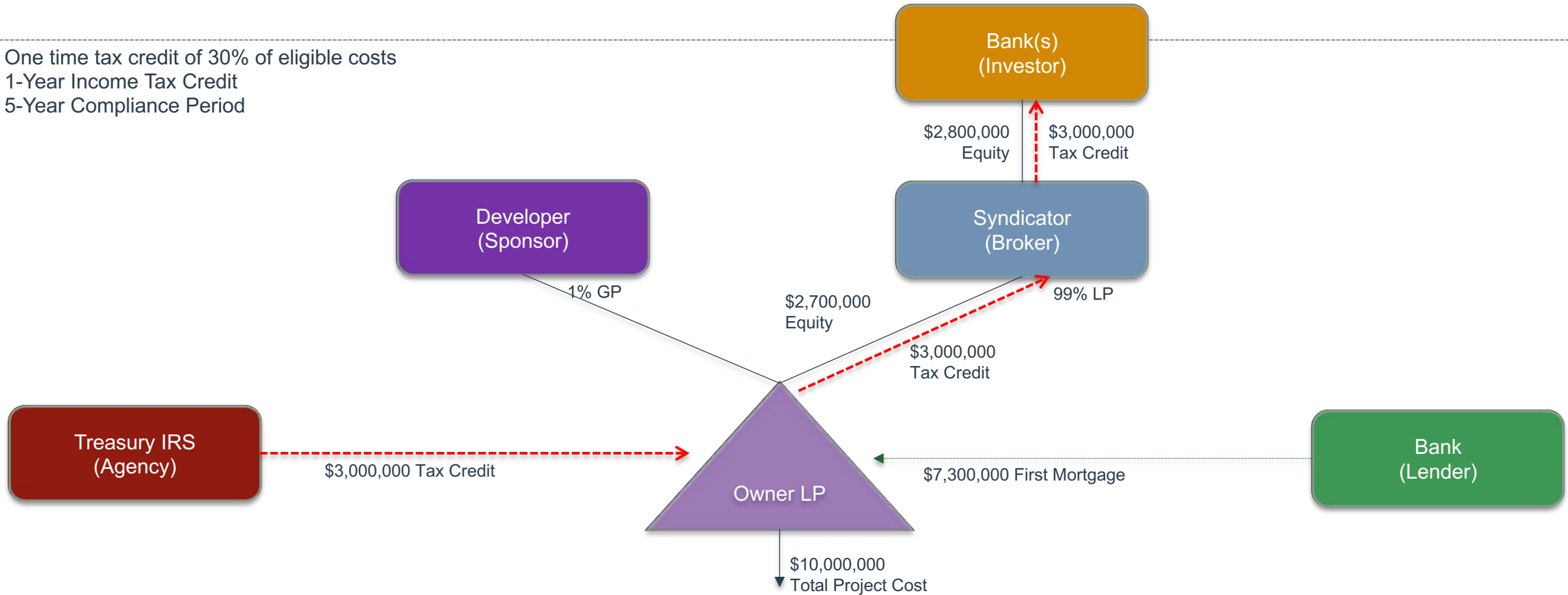
## Models for Microgrids: Project Finance, Tax Credits and Opportunity Zones

MICROGRID 2019 CONFERENCE  
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# Project Finance Tax Credit Structure

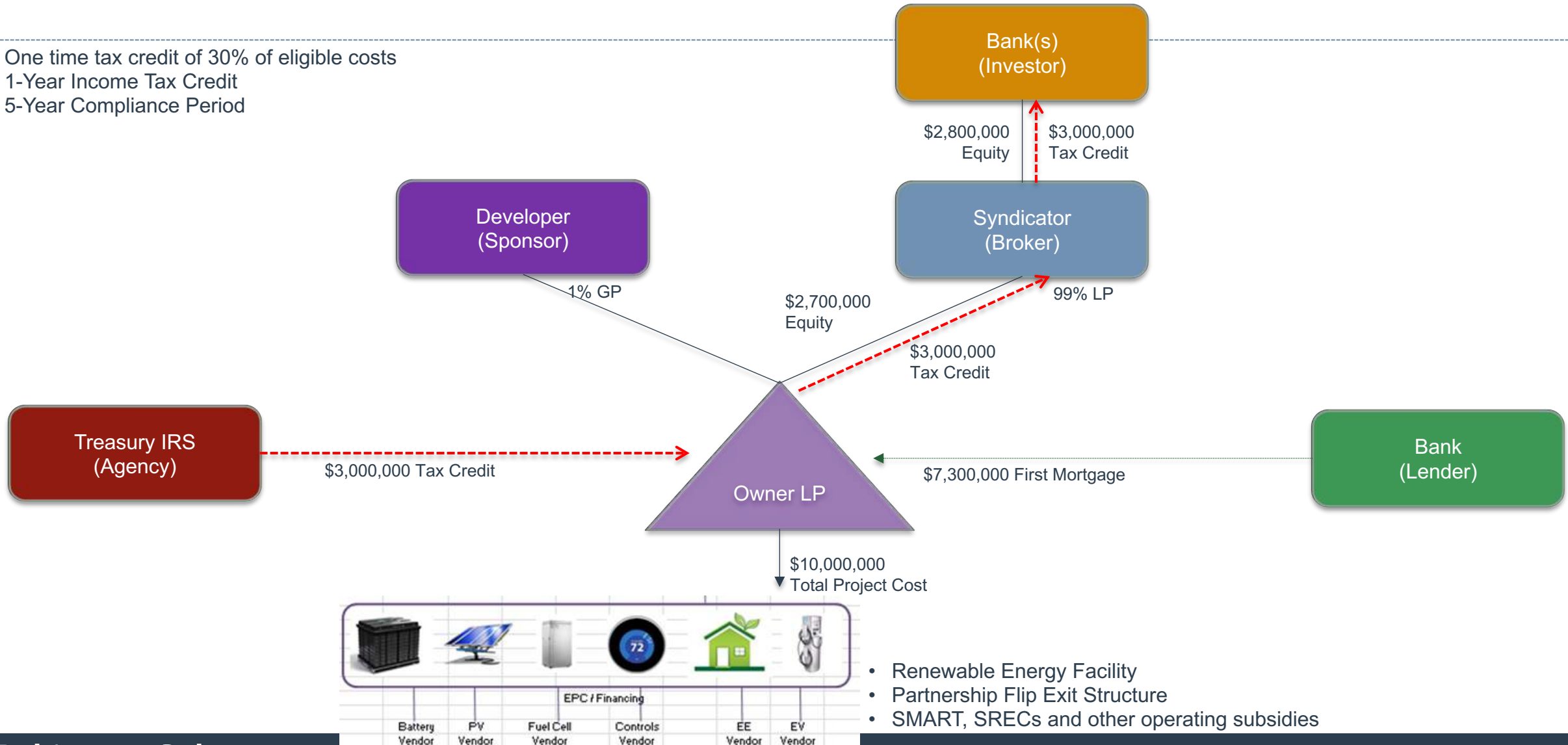
- One time tax credit of 30% of eligible costs
- 1-Year Income Tax Credit
- 5-Year Compliance Period



- Renewable Energy Facility
- Partnership Flip Exit Structure
- SMART, SRECs and other operating subsidies

# Project Finance Tax Credit Structure

- One time tax credit of 30% of eligible costs
- 1-Year Income Tax Credit
- 5-Year Compliance Period



- Renewable Energy Facility
- Partnership Flip Exit Structure
- SMART, SRECs and other operating subsidies

# Opportunity Zone Program

- Tax breaks for equity investments in designated opportunity zones
- Investments must be made through qualified opportunity funds owning qualified opportunity zone property or businesses
- Assets must be tangible property acquired for original use or substantially improved

