

# MOSH-1 BUSINESS INCENTIVES

#### TAX BENEFITS

The Inflation Reduction Act creates special deductions and incentives for businesses that invest in alternative energies and the structures that support them.

# ACCELERATED DEPRECIATION

A special allowance deduction of 60% allowable for the entire purchase price is in place for 2024. Even if Mosh-1 is purchased on a loan, as long as it is placed into service in 2024, 60% of the purchase price can be expensed through the special allowance deduction in year one. There is also the opportunity to take a section 179 deduction on the purchase price of Mosh-1. This type of deduction does have limitations depending on your company's profit for the year, but it is possible to completely expense the entirety of the purchase price in year one up to 2.8 million dollars.

# SOLAR ENERGY CREDIT

This credit is in addition to the accelerated deduction. The solar energy credit is 30% of the purchase price of each Mosh-1. This is a non refundable credit, but it can be carried forward if not fully used in 2024. It can also be carried backwards for three years if there are unpaid taxes. If your company has big profits in 2024, this credit will help reduce the tax burden significantly. If for some reason your company has no tax liability for 2024, or previous three years then this credit will carry forward to the following years until it is needed.

We at Mosh-1 understand the laws but we are not accountants. Please consult your CPA and review the IRA. And for more information on federal tax advantages.

http://www.energy.gov/eere/solar/federal-solar-tax-credits

#### MOSH-1 VS GENERIC GENERATORS

The cost of operating generators due to diesel fuel costs is astronomical especially in light of the tax incentives in place to replace generators with MOSH-1 capabilities.

The cost of operating generators increases when you add: POWER

- Transportation costs
- Man hours
- Maintenance
- Market fuel fluctuations
- Shelf life (2 years for diesel)

## ■ DIESEL FUEL REGULATIONS

The federal government is actively pursuing a phase out of diesel fueled generators. The California Air Resources Board (CARB) passed legislation (AB-1346) in October of 2021 to gradually phase out portable gas-powered engines.

THE LARGEST THREAT TO THE UNITED STATES IS A POWER GRID ATTACK - According Homeland Threat Assessment 2024 | FBI Director Christopher Wray 2024.

### **GREENHOUSE GAS REDUCTION**

The \$7 billion Solar for All competition will provide up to 60 grants to States, Tribal governments, municipalities, and nonprofits to expand the number of low-income and disadvantaged communities that are primed for clean solar energy.











