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Volume 10, Issue 1

2015 General Meeting Dates

Mark your Calendar!

January 8, 2015

PA Energy Efficient New Homes Program
Mike Arblaster
DoubleTree Meadowlands

February 12, 2015

TBA

March 12, 2015

TBA

March 16 - 19, 2015

ACCA Convention

Grapeville, TX
The Business Solutions Conference
for Indoor Environment Contractors
acca2015
March 16-19 | Grapevine, Texas
Gaylord Texan Resort & Convention Center

Air Conditioning Contractors of America **ACCA**

Is a non-profit association serving more than 60,000 professionals and 4,000 businesses in the indoor environmental and energy services community.

Founded 40+ years ago, ACCA sets the standards for quality comfort systems, provides leading-edge education for contractors and their employees, and fights for the interests of professional contractors in every state in the country.

ACCA is the only nationwide organization of, by, and for small businesses that design, install and maintain indoor environment and building performance systems.



HVAC Contractors Wanted

Builders of new home construction projects may be eligible for financial incentives from the **Pennsylvania Energy Efficient New Homes Program**, a program offered by FirstEnergy's Pennsylvania utilities.

The high-efficiency systems you sell and install may be all that are needed for your builders to be eligible for thousands of dollars in program incentives. Don't let your builders miss out on this great opportunity.

Benefits for HVAC Contractors

Contractors who market or install high-efficiency systems can leverage the Pennsylvania Energy Efficient New Homes Program's financial incentives to help increase sales.

Participants also gain access to a select group of leading builders, reduced callbacks by pairing high-efficiency equipment with quality installations, and a means to differentiate your business from contractors who compete solely on price.

Benefits for Homebuilders

Participating builders whose homes meet ENERGY STAR® standards are eligible for a rebate of \$400 plus \$0.10/kWh saved annually over a non-certified "reference" home built to the standard 2009 IECC code. Homes with high-efficiency systems like ground-source heat pumps have received an average incentive of \$2,300.

Program incentives are offered to builders in the Met-Ed, Penelec, Penn Power and West Penn Power service territories.

In addition, ENERGY STAR homes sell faster and for more money than comparable non-certified homes. With ENERGY STAR homes typically using 15-30 percent less energy, it's no surprise that a National Association of Home Builder survey found that 91 percent of homebuyers prefer an ENERGY STAR rating for their home.

Get Involved

Participating builders are required to hire HVAC contractors who are credentialed through a third-party oversight organization in order to receive program incentives.

Both training sessions and marketing materials are available to help contractors and builders meet the ENERGY STAR program guidelines and promote their ENERGY STAR-certified homes.

The costs of energy efficiency programs are recovered through customer rates in accordance with Pennsylvania Act 129 of 2008. For a complete list of commercial, industrial, residential and low income energy efficiency programs, please visit energysavePA.com. www.energysavepa-newhomes.com

Tax Extenders Package Approved by Congress Awaits President's Signature...

By Charlie McCrudden

On December 16, the Senate approved H.R. 5771 by a 76-16 vote, retroactively extending for 2014 more than 50 businesses and individual tax incentives that expired at the end of 2013. President Obama is expected to sign the bill into law soon.

Of the more than 50 incentives that now apply for all to 2014, a handful are of special interest to HVACR contractors, including:

The \$500 residential energy tax credit to individuals who install qualified higher efficiency HVAC and hot water equipment in their primary residence. The tax credit is equal to 10% of the installed costs with caps based on each qualified retrofit measure. For more information about the qualifying criteria and the specifics of the tax credit. <http://www.acca.org/senate-vote-house-passed-tax-extenders-package-reinstate-federal-hvac-tax-credits-2014/>

A \$2,000 tax credit for home builders that construct qualified new homes meeting certain criteria for energy efficiency.

The Commercial Building Tax Deduction that allows for an above-the-line deduction for energy efficiency improvements to lighting, heating, cooling, ventilation, and hot water systems of commercial buildings. The value of the tax deduction can be as high as \$1.80 per square foot, depending on the types of improvements and the overall energy savings.

The expanded Section 179 small business expensing limitation and phase-out amounts in effect from 2010 to 2013 (\$500,000 and \$2 million) for qualified property (vehicles, office equipment, machinery, software) placed in service during 2014. These amounts currently are \$25,000 and \$200,000, respectively. The special rules that allow expensing for computer software, qualified leasehold improvement property, qualified restaurant property, and qualified retail improvement property also would be extended through 2014.

A provision allowing an additional first-year deduction of 50 percent "bonus depreciation" to property acquired and placed in service during 2014 (2015 for certain property with a longer production period). This provision would continue to allow taxpayers to elect to accelerate the use of AMT credits in lieu of bonus depreciation under special rules for property placed in service during 2014.

An extension of the exclusion from capital gains tax of 100 percent of small business stock sold by an individual. In order to qualify for this exclusion, the stock must have been acquired at original issue and held for at least five years. Small business is defined as one having assets of less than \$50 million.

An extension of the Work Opportunity Tax Credit that allows a maximum credit of \$2,400 to employers who hired employees from one of nine targeted groups, including veterans.

Go to see a section by section summary of all the provisions contained in H.R. 5771. <https://rules.house.gov/sites/republicans.rules.house.gov/files/113-2/PDF/113-HR5771-SxS.pdf>

Since the spring of this year Congress has been working on permanently extending many of these tax provisions. An early December House and Senate compromise fell apart under a White House veto threat.

This short term extension only kicks the can down the road until 2015, when they all expire again. House and Senate Republicans have vowed to make comprehensive tax reform a top priority in the new Congress that convenes in January.

EDUCATION & EVENTS

To register : www.acca.org

Residential Design for Quality Installation Class

February 24 - 26, 2015

2015 HVACR & Mechanical Conference For Education Professionals

March 9 - 11, 2015

ACCA 2015 & IE3 Expo

March 16 - 19, 2015



Smart Words You Must Remember

"They who can give up essential liberty to obtain a little temporary safety deserve neither liberty nor safety."

— Benjamin Franklin

Product Spotlight

Mastering Core Service

Learn how to successfully take and pass the NATE Service Core Exam – the fundamentals to general, construction and HVACR-specific knowledge required for certification.

To learn more about this and other tools ACCA has to offer, visit: www.acca.org/store.

March 16/19, 2015 ACCA National Convention

The single largest source of contractor education in the country!



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ACCA – How Do We Do IT!!!

We write the standards for the design, maintenance, installation, testing, and performance of indoor environment systems. We bring contractors together with other contractors through unique learning opportunities and online communities. We provide exclusive technical, legal, and marketing resources. We bring customers to our members, since they come to our website trying to find quality contractors. And we fight aggressively for contracting business interests in Washington, DC and in every state in the country.

Manual J®

ACCA announced the release of Addendum E to ANSI/ACCA 2 Manual J – 2011, which updates the weather data contained in Manual J®.

The Addendum underwent an ANSI Public Review period (August 29, 2014 – October 13, 2014) and was ANSI-recognized on October 20, 2014. The addendum updates the weather data values for outdoor design conditions in MJ8 Table 1A and Table 1B and provides a new degree day ratio (HDD base 65°F / CDD base 50°F) column.

The purpose of the changes are to provide the most recent weather data by consolidating information from two separate authoritative sources and to present HDD/CDD ratios as required in ANSI/ACCA 3 Manual S® – 2014 for the optional heat pump selection and sizing procedure. This proposed revision has no effect on the underlying Manual J or Manual S procedures that use weather data values.

The information in Addendum E will be added to a future printing of Manual J. In the interim, you can download a free PDF copy (65 pages) of Addendum E from www.acca.org/standards/ansi.

For questions about Addendum E:

Luis Escobar, ACCA's manager of codes and standards, at luis.escobar@acca.org.