

**From:** Roger Freeborn <coachfreeb@bfsmail.com>  
**Sent:** Monday, April 11, 2011 2:41 AM  
**To:** coachfreeb@bfsmail.com  
**Subject:** \$1Million in Cash, Credits, & Benefits  
**Attach:** BILLS-111hr4853eas2.pdf; Soalr Tax Benefit History.pdf; Ra3 Carrybacks.doc

---

Everyone: Have you watched the video? <http://vimeo.com/21065682>

"Free Government Money" builds your business into a \$Million deal. Expand your business by recouping taxes paid over the last 5 years; money you thought was gone forever. Government is so committed to advancing 'Green Energy,' your RaPower3 benefits, for a limited time only, soar to over a \$Million in cash, credits and benefits and pay no taxes till 2022.

Here are the Facts:

Fact: The Government has a burning desire to develop the Green Economy.

Fact: The Small Business Act passed last year institutionalizes this desire and makes it available to all of us.

Fact: Current tax law allows taxpayers to recoup 2006 thru 2011 taxes and use that money to pay for qualifying RaPower3 energy systems.

Fact: For the average teaching couple, full participation produces \$1Million in cash, credits, and benefits over the lifetime of the contract.

Fact: As you know, the regular program continues through 2016, but during April the Bonus program is back to showcase current construction.

Fact: Participate and pay no taxes till 2022.

You have participated and benefited from the previous program. Because Congress and the President have made the program better than ever, we have a limited opportunity to garner even better results.

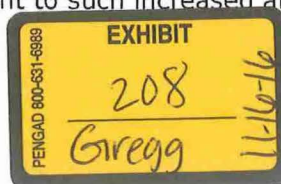
The program is explained in further detail in the video: <http://vimeo.com/21065682> Some explanation is in order. XSUNEnergy is a parallel company to RaPower3. Substitute RaPower3 every time you see and hear XSUNENERGY. Everyone who enrolls into the program establishes a qualifying sole proprietorship renewable energy business.

Use this video to introduce others to the program. It can serve as a third party validation of the program. In our preview with others, it has been very well accepted. Remember the steps that lead to full enrollment into the program: (1) Figure the amount of taxes actually paid for years 2005-2009 and estimate taxes to be paid in 2011; (2) Divide that number by \$1050 to determine the number of systems that can be bought. Then call me to custom create a plan for your enrollment.

The law creating this program is House Bill (House Bill) 4853: A Congressional Bill passed last December. Title IV is the part that concerns us. See the two paragraphs below:

Title IV: Temporary Extension of Investment Incentives - (Sec. 401) Extends through 2012: (1) the additional depreciation allowance for business and investment property; (2) the 100% expensing allowance for business and investment property; and (3) the election to accelerate the AMT and research tax credits in lieu of bonus depreciation.

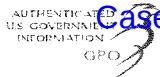
(Sec. 402) Extends through 2012 the increased expensing allowance (i.e., \$125,000) for depreciable business and investment property and the adjusted gross income threshold (i.e., \$500,000) for calculating reductions in such allowance. Allows an inflation adjustment to such increased amounts beginning in 2012.



Gregg\_P&R-002360

Extends through 2012 the designation of certain computer software as depreciable property for purposes of such allowance.

People are always concerned about the legality of this program. In addition to the above, the attached documents contain the legal references and further explain the program.



***In the Senate of the United States,***

*December 15, 2010.*

*Resolved*, That the bill from the House of Representatives (H.R. 4853) entitled “An Act to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes.”, do pass with the following

**SENATE AMENDMENT TO HOUSE AMENDMENT TO  
SENATE AMENDMENT:**

In lieu of the matter proposed to be inserted, insert the following:

**1 SECTION 1. SHORT TITLE; ETC.**

2 (a) *SHORT TITLE.*—This Act may be cited as the “Tax  
3 Relief, Unemployment Insurance Reauthorization, and Job  
4 Creation Act of 2010”.

5 (b) *AMENDMENT OF 1986 CODE.*—Except as otherwise  
6 expressly provided, whenever in this Act an amendment or  
7 repeal is expressed in terms of an amendment to, or repeal

1 of, a section or other provision, the reference shall be consid-  
 2 ered to be made to a section or other provision of the Inter-  
 3 nal Revenue Code of 1986.

4 (c) *TABLE OF CONTENTS.*—The table of contents for  
 5 this Act is as follows:

*Sec. 1. Short title; etc.*

#### *TITLE I—TEMPORARY EXTENSION OF TAX RELIEF*

*Sec. 101. Temporary extension of 2001 tax relief.*

*Sec. 102. Temporary extension of 2003 tax relief.*

*Sec. 103. Temporary extension of 2009 tax relief.*

#### *TITLE II—TEMPORARY EXTENSION OF INDIVIDUAL AMT RELIEF*

*Sec. 201. Temporary extension of increased alternative minimum tax exemption amount.*

*Sec. 202. Temporary extension of alternative minimum tax relief for nonrefundable personal credits.*

#### *TITLE III—TEMPORARY ESTATE TAX RELIEF*

*Sec. 301. Reinstatement of estate tax; repeal of carryover basis.*

*Sec. 302. Modifications to estate, gift, and generation-skipping transfer taxes.*

*Sec. 303. Applicable exclusion amount increased by unused exclusion amount of deceased spouse.*

*Sec. 304. Application of EGTRRA sunset to this title.*

#### *TITLE IV—TEMPORARY EXTENSION OF INVESTMENT INCENTIVES*

*Sec. 401. Extension of bonus depreciation; temporary 100 percent expensing for certain business assets.*

*Sec. 402. Temporary extension of increased small business expensing.*

#### *TITLE V—TEMPORARY EXTENSION OF UNEMPLOYMENT INSURANCE AND RELATED MATTERS*

*Sec. 501. Temporary extension of unemployment insurance provisions.*

*Sec. 502. Temporary modification of indicators under the extended benefit program.*

*Sec. 503. Technical amendment relating to collection of unemployment compensation debts.*

*Sec. 504. Technical correction relating to repeal of continued dumping and subsidy offset.*

*Sec. 505. Additional extended unemployment benefits under the Railroad Unemployment Insurance Act.*

#### *TITLE VI—TEMPORARY EMPLOYEE PAYROLL TAX CUT*

*Sec. 601. Temporary employee payroll tax cut.*