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Turn Your Tax Liabilities Into Assets

Calculate How Many Lenses You Need

We recommend that you look at the taxes you paid last year and what you expect to pay this year in determining how many solar thermal lenses you should buy to maximize your profits. If you plan it right, you may be able to zero out your taxes while maximizing your solar business. In determining the number of lenses you should purchase, you may wish to consult your sponsor, use our free Lens Calculator, request a free quote, or do the math on your own as described at the bottom of this page.

Note: To find out what your 2013 taxes were, go to line 61 of your 2013 1040 Form. Guidelines for 2014 expected taxes: Are you making about the same as last year, look at your YTD (Year to Date pay stub); or meet with your tax preparer.

Lens and Tax Benefit Calculator

Calculate your optimum number of lenses to purchase based on next year's tax refund or savings. Simply click on and change the three numbers in the white boxes in the far left column to reflect your personal circumstance:

RaPower3 Tax Benefit Calculator		
Go		
INPUTS		
\$10,000	Your 2014 Projected Taxes	
25.0%	Your Tax Rate Bracket (Ex. 15%, 20%, 25%, 28%, 33%, 35%, 39.6%)	
You buy:	7	RaPower3 Solar Thermal Lenses
You pay:	\$7,350	(30% down payment)
YOU GET:	\$7,350	Business Energy Investment Tax Credit
YOU GET:	\$5,206	NOL Tax Savings over 5 years*
YOU GET:	\$1,050	In Annual Revenue for 35 years**

**Plaintiff
Exhibit**

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Do Your Own Detailed Calculations

OVERALL STRATEGY:

Our .00075 formula has been designed to give most taxpayers 1.5 times their money back in relation to their total down payment. For example, for a \$10K down payment following our formula, you may get back at least \$15K in tax benefits.

FORMULA OVERVIEW:

1. Current Year Purchase: Multiply what you expect to pay in taxes in 2013 by .00075
2. One-year carry back purchase: Add your 2012 & 2013 taxes & multiply by .00075

The Current Year Purchase Option:

Objective: To zero out your taxes for 2013 while maximizing your ability to bring clean, renewable energy to our country.

Calculate Number of Systems to Purchase: Take what you think your taxable liability will be and times that by .00075. (Round up)

Example: Taxable Liability is projected to be \$10,000. $(10,000 \times .00075 = 8 \text{ Systems})$

Purchase Price: 8 systems $\times \$3,500 = \$28,000$

Down Payment: 8 systems $\times \$1,050 = \$8,400$

Tax Credit: $\$28,000 \times 30\% = \$8,400$

Depreciation (Net Operating Loss): One half of the tax credit is \$4,200. Subtract that from the purchase price of \$28,000 = \$23,800. The 2014 Depreciation is 60% or \$14,280; the remaining 40% can be depreciated over the next four years.

Effect in Dollars In-Pocket from Depreciation: About \$2,900 and the \$1,900 in the following four years

What Happens: You get back or save all \$10,000 in your 2013 projected taxes plus, with some extra tax benefits to carry forward. In addition, there may be some state tax benefits on top of that. (Each state is different)

Money Details:

- A. You purchased 8 systems and paid \$8,400 as a down payment
- B. After your tax refund of \$10,000 in 2014, you will have put a nice percentage of profits in your pocket thanks to your RaPower3 purchase.
- C. Your profit is created by your depreciation.
- D. Don't forget the rental income of $\$150 \times 8 \times \text{five years} = \$6,000$
and $\$68 \times 8 \times 30 \text{ years} = \$16,320$ (for a total of \$22,320)

***Special Note: The greater one's taxable liability, the greater will be the depreciation benefit based on a percentage.

The One-Year Carry Back Purchase Option:

Objective: To zero out your taxes for 2013 & get everything back from 2012 while maximizing your ability to bring clean, renewable energy to our country.

Calculate Number of Systems to Purchase: Take what you think your taxable liability will be in 2013 plus what you paid in 2012 and times that by .00075. (Round up)

Example: Taxable 2013 Liability is projected to be \$10,000 plus there was \$10,000 paid in 2012 taxes. $(10,000 + 10,000 \times .00075 = 15)$

Purchase Price: 15 systems $\times \$3,500 = \$52,500$

Down Payment: 15 systems $\times \$1,050 = \$15,750$

Tax Credit: $\$52,500 \times 30\% = \$15,750$

Depreciation (Net Operating Loss): One half of the tax credit is \$7,875. Subtract that from the purchase price of \$52,500 = \$44,625. The 2012 Depreciation 60% or \$26,775; the remaining 40% can be depreciated over the next four years

Effect in Dollars In-Pocket from Depreciation: About \$5,355 in the first year.

What Happens: You get back or save all \$10,000 in your 2013 projected taxes. Much of that will be the result of your Net Operating Loss. Use the tax credit to make up any difference in your 2013 taxes and then go back and get all of your 2012 taxes. (You are allowed to go back one year with tax credits) There may be several thousand left over in tax benefits so that amount can be carried forward. There may be some state tax benefits on top of that. (Each state is different)

Money Details:

- A. You purchased 15 systems and paid \$15,750 as a down payment
- B. After your tax refund in 2014, you get \$20,000 back and you will have put a nice percentage of profits in your pocket thanks to your RaPower3 purchase.

In addition, you will receive even more tax benefits over the next four years

- C. Your profit of \$4,250+ is created by your tax credit and depreciation.
- D. You part with \$15,750 for a few months. Then you get that back plus thousands more!
- E. You made \$4,250 ($\$20,000 - \$15,750 = \$4,250$) plus, whatever tax credits and depreciation that can be carried forward. (40% of your depreciation total)
- E. Don't forget the rental income of $\$150 \times 15 \times \text{five years} = \$11,250$
and $\$68 \times 15 \times 30 \text{ years} = \$30,600$ (for a total of \$41,850)

***Special Note: The greater one's taxable liability, the greater will be the depreciation benefit based on a percentage.

** Tax Law is extremely complex and each taxpayer has his/her own unique set of circumstances. Above, we have given general information we deem to be correct, but YOU SHOULD ALWAYS RELY ON ADVICE FROM YOUR OWN TAX ATTORNEY OR CPA.

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