

## Overview of the "Placed in Service" Letter

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The generous tax benefits given by congress and past presidents for solar energy are one of the three reasons to purchase solar lenses. The other two are rental fees and outside income stemming from bonuses and/or sales commissions. The tax benefits include both the standard 30% tax credit and depreciation for being involved in R&D and a money making enterprise. Both benefits require solar property (solar lenses) being "placed in service" (see sample letter below).

Below are the standard IRS solar energy instructions for receiving the 30% tax credit at irs.gov on IRS Form #3468:

### Line 12b Instructions:

Enter the basis, attributable to periods after December 31, 2005, of any property using solar energy placed in service during the tax year. There are two types of property 1. Equipment that uses solar energy to illuminate the inside of a structure using fiber-optic distributed sunlight. 2. Equipment that uses solar energy to: a. Generate electricity, b. Heat or cool (or provide hot water for use in) a structure, or c. Provide solar process heat (but not to heat a swimming pool).

### Our Procedure:

Once you have paid in full your 30% down payment, you are eligible to receive a "Placed-In-Service" letter from the company. The Operation & Maintenance Company LTB.LLC. rents your solar lenses and utilizes the solar energy from your panels for the purpose of assisting IAS in research and development for both agricultural and municipal solar thermal waste heat reclamation and multiple non-serial array concentrated photovoltaic receiver circuitry, among other applications such as refinement of gearless dual-axis hydraulic tracking mechanisms and quick-release panel stabilizers and connections, which qualify as commercial use of solar energy.

The "Placed in Service" letter is regarding the "Alternative Energy Systems" that you purchased from RaPower3 LLC. RaPower3 put into service your equipment.

### The Importance of the Letter:

First, I think it ties everything together in relation to the tax benefits, qualifying for the tax benefits as stated in IRS form #3468 and giving solid, clear-cut reasons for this qualification. Second, it helps tax preparers better understand the tax benefits being claimed on their client's tax return. And third, it can be used in a state or federal audit as indisputable reasons for claiming the solar energy tax benefits that could never be denied in tax court.





Name:

Address:

Address:

Date:

Dear Name:

This notification is to confirm that your solar lenses have been placed in service, for those that the 30% down has been paid in full. LTB,LLC has utilized solar energy from your solar panels for the purpose of assisting IAS in research and development for both agricultural and municipal solar thermal waste heat reclamation and multiple non-serial array concentrated photovoltaic receiver circuitry, among other applications such as refinement of gearless dual-axis hydraulic tracking mechanisms and quick-release panel stabilizers and connections, which qualify as commercial use of solar energy.

This letter is regarding the "Alternative Energy Systems" that you purchased from RaPower3 LLC. RaPower3 put into service your equipment.

*(However for your personal information, Section 103 Div.B Energy Credit (code Sec.48), "For projects whose construction time is expected to equal or exceed two years, the Credit may be claimed as is placed in service.")*

We appreciate your business and look forward to the opportunity to work with you to help solve our nation's energy needs. If you have any questions you may correspond with us at the below address.

Respectfully Yours,

Greg Shepard  
Chief Director of Operations

***RaPower-3, 2800 West 4000 S, Delta, Utah 84624***



Name:

Address:

Address:

Date:

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