Investment Tax Credit (ITC) 48E + Templok® Ceilings

Save up to 50% in Tax Credits

Prepared by Ryan, LLC for Armstrong World Industries

What is an Investment Tax Credit (ITC)?

A tax incentive that allows taxpayers to reduce their tax liability by a certain percentage of the cost of the investment, provided by the IRS. Section 48E is part of the ITC and can help offset the costs associated with qualified energy properties and facilities.

Where do ITCs come from?

ITCs are a part of the Inflation Reduction Act (IRA). The IRA is a federal law that invests in domestic energy production while promoting clean energy.

What is Thermal Energy Storage?

Thermal Energy Storage stores heat or cold for later use, reducing energy demand during peak hours.

Thermal Energy Storage Eligibility Under 48E

48E specifically mentions thermal energy storage and solid-liquid phase change material.

Armstrong® Templok® Energy Saving Ceilings utilize Phase Change Material (PCM) to provide thermal energy storage, which may qualify for federal tax incentives. PCM absorbs and releases heat, thereby regulating indoor temperature and improving energy efficiency.

What ceiling products qualify under 48E?

Templok ceiling panels plus accompanying grid, Axiom® trim, and labor. Most Templok ceiling projects may qualify for 40% tax credit because of the 48E exception.

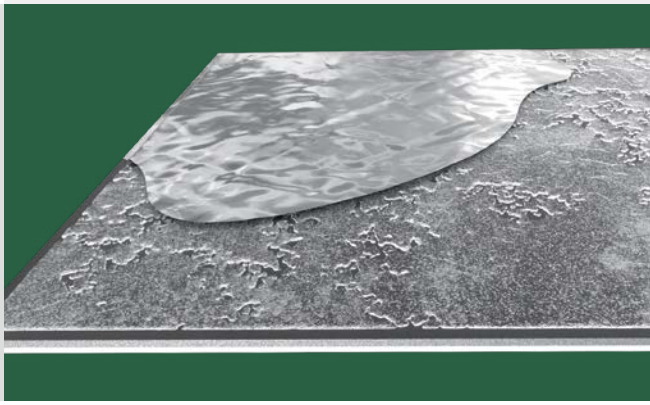
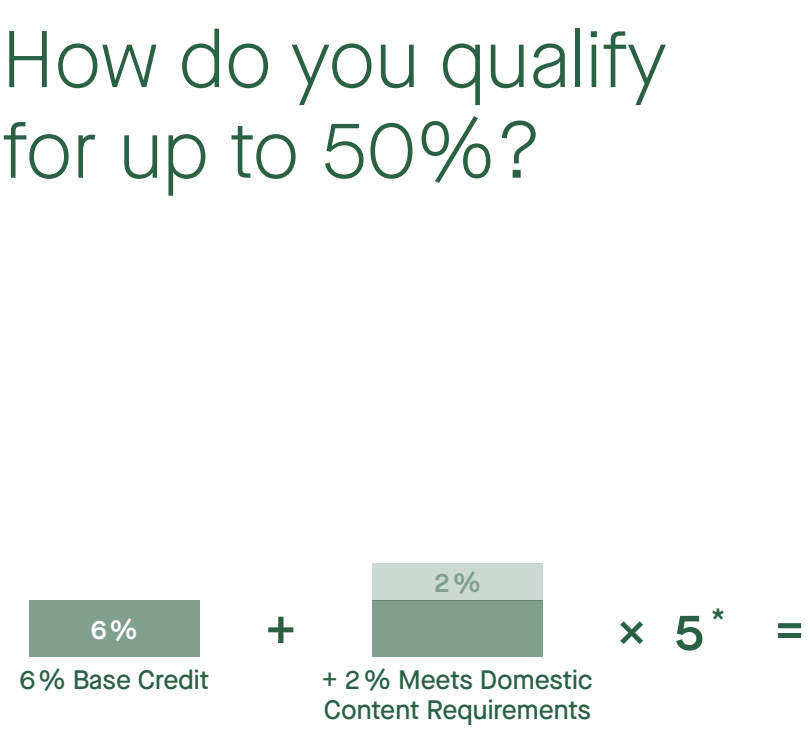


Illustration of PCM technology in the ceiling tile

How do you qualify for up to 50%?



What is an Energy Community?

An Energy Community is a "brownfield site," or certain fossil fuel-dependent communities.

** 5x multiplier is applicable if the project meets one of three requirements:*

1. *Meeting < 1MW thermal energy storage/year (estimate < 890K SF Templok) OR*
2. *Beginning construction before January 29, 2023 OR*
3. *Prevailing Wage & Apprenticeship requirements*

*** Possible Energy Community Bonus 10%*

About Ryan, LLC

Ryan, LLC is a tax consultation firm that monitors the compliance process for tax credits and incentives to ensure clients receive the full incentive benefits. Their strategic tax services deliver substantial value, improved profitability, and greater cash flow for many of the world's most respected companies.

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Additional Templok® Ceilings Benefits



- Supports electrical grid stability
- Provides thermal comfort
- Reduces energy use
- ITC 48E could make your project more affordable

Who Qualifies?

All eligible taxpayers and non-taxable entities including:

- For-profit Building Owners
- School Districts
- Other Government Entities
- 501(c)(3) Charitable Organizations

Up to 50% Tax Credits

Example Project ITC Savings

100,000 sq.ft. project 50% Tax Credit	$400,000 in Savings
Project Cost	
Standard Acoustical Tiles	$100,000
Templok Ceiling Tiles	$200,000
Grid with Perimeter Trim	$350,000
Labor	$250,000
Total Cost Before ITC	**$900,000**
Total Cost After ITC for Templok	**$500,000**

Learn more about Templok Energy Saving Ceilings

armstrongceilings.com/saveontemplok

Armstrong® World Industries