



In this week's Tax Credit Tuesday podcast, Michael Novogradac, CPA, and Novogradac partner Nat Eng, CPA, discuss opportunities for individual investors in solar developments. They discuss reasons for an increased interest in individual solar investment, limitations for individual investors in solar, as well as case studies of individual solar investor types. They close with suggested next steps for individuals who want to learn more about investing in solar.

**Summaries of each topic:**

1. Reasons for an increased interest in individual solar investment (3:00-8:02)
2. What investors are looking for and what the solar market offers (8:03-10:42)
3. Limitations for individual investors in solar (10:43-31:37)
4. Case Studies (31:38)
  - a. Passive income investor (32:07-35:03)
  - b. LIHTC developer or business owner looking to own solar on their own properties (35:04-38:44)
  - c. Solar industry professionals (38:45-40:58)
  - d. Entrepreneurial investors with active gain (40:59-44:36)
  - e. Dentist, lawyers, doctors, accountants, architects and others under passive activity rules (44:37-46:34)
5. Next steps for individual investors (46:35-49:00)

Editorial material in this transcript is for informational purposes only and should not be construed otherwise. Advice and interpretation regarding tax credits or any other material covered in this transcript can only be obtained from your tax adviser.

© Novogradac & Company LLP, 2021. All rights reserved. Reproduction of this publication in whole or in part in any form without written permission from the publisher is prohibited by law. For reprint information, please send an email to [cpas@novoco.com](mailto:cpas@novoco.com).



**Additional Resources**

**Email**

[Nat Eng](#)