

ENERGY EFFICIENT Government Building DEDUCTION

179D

What is the 179D tax incentive?

A federal incentive meant to stimulate the U.S. economy by rewarding architecture, engineering and contracting businesses for their work on government-owned building property.

- 179D is a permanent part of the tax code, making it a powerful tax planning tool.
- Allocated on a first come first serve basis.

Eligible building systems?

Work performed on interior lighting, HVAC, and building envelope systems can qualify for full or partial benefit.

Who can claim 179D?

Architects, engineers, and contractors that work on new or renovated government-owned buildings and structures, for example:



K-12 Schools



Universities



Military Bases



Libraries



Courthouses



City Parks



Prisons

The 179D study process

1

Discovery & Assessment

Project List - Identify Buildings
Secure Allocation Letter(s)
Obtain Documentation

2

Qualitative & Quantitative Analysis

Energy Modeling
Field Inspection
Certification
Deliver Final Deduction Numbers for Filing

3

Reporting

Document Cataloguing
Summary Drafting
Final Report

