

ENERGY EFFICIENT Commercial Building DEDUCTION

179D

What is the 179D tax incentive?

A federal incentive meant to stimulate the U.S. economy by rewarding owners and designers of government- and non-profit-owned properties.

- Deduct over \$5 per square foot of each building
- Allocated by building owner

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, contractors, energy service providers, and environmental consultants who work on new or renovated government- and non-profit-owned properties such as:



K-12 Schools



Universities



Military Bases



Libraries



Courthouses



Airports



Hospitals



Office Buildings

The 179D study process

1

Discovery & Assessment

Identify buildings from project list
Secure allocation letters
Obtain documentation

2

Qualitative & Quantitative Analysis

Conduct energy modeling and field inspections
Create certifications
Provide final deduction numbers for filing

3

Reporting

Catalogue documentation
Draft project summaries and final report

