

SECTION 179D – ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION

The Section 179D tax deduction allows commercial building owners and designers to claim this powerful tax incentive for designing and installing energy-efficient equipment. We are Section 179D tax deduction experts and have a team of licensed Professional Engineers and CPAs to identify and deliver high-quality Section 179D studies.

	BUILDING OWNERS	DESIGNERS ARCHITECTS, ENGINEERS, CONTRACTORS, ESCOS
BUILDING TYPES:	<ul style="list-style-type: none"> Commercial High-rise residential (4-stories or higher) 	Commercial or high-rise residential owned by: <ul style="list-style-type: none"> Government entities (Ex: K-12 schools, universities, federal facilities) Tax-exempt entities (Ex: Religious, tribal, charter schools)
CONSTRUCTION PROJECT TYPES:	<ul style="list-style-type: none"> New construction Additions Renovations Retrofits 	<ul style="list-style-type: none"> New Construction Additions Renovations Retrofits
ENERGY EFFICIENT EQUIPMENT TO BE INSTALLED:	<ul style="list-style-type: none"> HVAC & hot water Interior lighting Building envelope (Ex: roof, insulation, windows) 	<ul style="list-style-type: none"> HVAC & hot water Interior lighting Building envelope (Ex: roof, insulation, windows)
DEDUCTION AMOUNT: (PER SQUARE FOOT)	<p>Before 2023: \$0.60 - \$1.80 Inflation adjustments for 2021 & 2022</p> <p>2023 & forward: \$0.50 - \$1.00 or \$2.50 - \$5.00* *Increased value for meeting prevailing wage & apprenticeship requirements</p>	<p>Before 2023: \$0.60 - \$1.80 Inflation adjustments for 2021 & 2022</p> <p>2023 & forward: \$0.50 - \$1.00 or \$2.50 - \$5.00* *Increased value for meeting prevailing wage & apprenticeship requirements</p>
PROJECT COMPLETION DATES:	Projects completed on or after January 1, 2006	Projects completed during an amendable tax year - typically 3 years prior to the current tax year
REQUIREMENTS PROVIDED BY CALVETTI FERGUSON:	<ul style="list-style-type: none"> Inspection by a qualified, third-party individual Certification by a qualified, third-party individual Energy analysis using DoE-approved software 	<ul style="list-style-type: none"> Inspection by a qualified, third-party individual Certification by a qualified, third-party individual Energy analysis using DoE-approved software Allocation letter

Please reach out to Calvetti Ferguson for a complimentary estimate of your Section 179D benefit.