



- R&D Tax Credit
- Negotiated Tax Credits
- Cost Segregation
- Fuel Excise & Sales/Use Tax Recovery
- Meals and Entertainment Deduction
- 199 Domestic Production Deduction
- 179D Energy Efficient Commercial Building Deduction

(888) 773-8356

info@braynconsulting.com

www.braynconsulting.com

# 179D Energy Efficient Deductions for Architects, Engineers, and Contractors

The Section 179D Energy Efficient Commercial Building Deduction provides for a powerful tax deduction of up to \$1.80 per square foot for newly constructed or recently renovated government owned commercial buildings. Buildings' energy efficiencies are compared to a 2001 or 2007 energy standard, so most recently constructed or renovated commercial buildings will qualify.

## Qualification

- Design & Construction Scope
  - HVAC/Hot Water
  - Interior Lighting
  - Building Envelope
- Government Buildings
  - Public School Districts
  - Local/Municipal
  - State (Universities, etc.)
  - Federal & Military

## Architect/Engineer/Contractor Case Study:

Building Completed in 2016	Deduction
Admin Building HVAC Renovation	\$ 90,000
Classroom Lighting Renovation	\$ 45,000
Facilities Building New Construction	\$ 175,000
<b>Total Tax Deduction to be Claimed</b>	<b>\$ 310,000</b>

Please contact BRAYN Consulting, LLC for a **no cost** and **no further obligation Phase 1 Assessment** and to determine your potential tax savings.

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