179D ENERGY EFFICIENT COMMERCIAL BUILDING TAX DEDUCTION

DID YOU KNOW?

In February 2018, Congress passed, and the president signed into law, the latest government spending bill, titled the Bipartisan Budget Act of 2018, which includes a 1-year extension of the Energy Efficient Commercial Building Deduction, Section 179D, making it available to architects, engineers, contractors, and property owners for building projects completed in 2017.

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 commercial buildings. Buildings' energy efficiencies are compared to a 2001 standard, so most recent construction or renovated commercial buildings will pass the qualification tests.

ELIGIBLE BUSINESSES THAT CAN TAKE ADVANTAGE OF THIS LUCRATIVE INCENTIVE INCLUDE:

º Businesses of any industry who own their own commercial building

º Commercial property owners

º Architecture, Engineering, and Construction firms who design and/or build government-owned (local, state, or federal) commercial buildings

GENERAL CONTRACTOR CASE STUDY:

High School PIS 2014	Independent School District
Allocation	HVAC, Lighting, Envelope
Building	150,000 sf
Energy Efficiency All Systems	53%
Deduction	$ 1.80/sf
Total 179D Deduction	$ 270,000
Total Benefit	**$ 95,000**

Applicable tax rules require a third-party certifier to perform the analysis required to claim this lucrative incentive. Experts at BRAYN Consulting LLC support CPA firms in identifying, qualifying, and quantifying this very powerful tax deduction.

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