

EXPLORE TAX BENEFITS FOR ENERGY EFFICIENT BUILDING DESIGNS

§179D

A tax incentive first introduced in 2005 as part of the Energy Policy Act and became a permanent part of the tax code in 2020

Offers incentives for reducing energy use by rewarding the implementation of energy efficient building components

Tax exempt organizations can allocate their deduction to the entity "primarily responsible" for the design of the building.

Visit [IRS.gov](https://www.irs.gov) to learn more.

WHO QUALIFIES:

Architects
Engineers
Other Designers of Tax-Exempt Buildings

WHAT QUALIFIES:

HVAC
Interior Lighting
Building Envelope

ELIGIBLE ENTITIES: tax-exempt entities such as

Charitable Organizations	Native American Tribal Governments
Political Organizations	State Government Buildings
Public Schools & Universities	Private Foundations
Private Schools & Universities	Alaska Native Corporations
Churches & Organizations	Federal Government Buildings
Other Non-Profits	
Local Government Buildings	

By designing your building systems to be 25%-50% or more efficient than ASHRAE 90.1-2007, you could qualify for up to \$5.65/sq ft!

\$2.50/sq ft



\$5.65/sq ft

FOR MORE INFORMATION, CONSULT A LICENSED CPA FOR TAX ADVICE.