

# Building or Renovating? You Might Be Going Green. Saving Energy Can Also Mean Saving on Taxes.



### ABOUT THE 179D DEDUCTION

**Maximum Deduction** – \$1.80 per square foot = 50% reduction in total annual energy and power costs (compared to a reference building that meets the minimum requirements of ASHRAE Standard 90.1-2001) not to exceed the amount equal to the cost of energy efficient commercial property placed in service during the taxable year

**Partial Deduction** – \$0.60 per square foot / per system for reduction of energy consumption through building envelope, HVAC, and lighting

**Partial Deduction (interim lighting)** – From \$0.30 to \$0.60 per square foot = 25 – 40% reduction in lighting power density (50% in the case of warehouses)

### TIME FRAME FOR ELIGIBILITY

Properties placed in service (New Construction or Renovation) after December 31, 2005 but before January 1, 2014

### EFFICIENCY IMPROVEMENT REQUIREMENTS

Must reduce total annual energy and power costs with respect to the interior lighting systems, heating, cooling, ventilation, and hot water systems. Partial deductions are allowed. Energy simulation is required to justify the deduction; inspection and testing must be completed by a qualified engineer or contractor registered in the jurisdiction.

### IMPROVEMENT REQUIREMENTS BY DATE

System:	Lighting	HVAC	Envelope	Building
2006 Revision	16 2/3%	16 2/3%	16 2/3%	50%
2008 Revision	20%	20%	10%	50%
2012 Revision	25%	15%	10%	50%

### WHO QUALIFIES

Building owner at the time of building improvements:

- Commercial buildings (any size)
- Apartments, four or more stories, for lease
- Commercial energy renovations

Public Buildings – The owner may allocate the deduction to the designer (architect, engineer, contractor, environmental consultant, or energy services provider)

### HOW DO I APPLY

Tax Credit Co. offers a complimentary assessment to determine your eligibility. If you qualify, we can deliver:

- Federal Tax Deduction (FTD) certificate package – requires documentation for deduction
- Review of existing T-24 or IECC to verify compliance with current code requirements
- Review of the building’s lighting, HVAC, and envelope systems for FTD qualification
- Contract for analysis and certification documentation

For a complimentary assessment, call 800-481-0669, or visit [TaxCreditCo.com](http://TaxCreditCo.com)

