

Energy-Efficient Commercial Building Deduction

Are you taking advantage of all the “green” building incentives available to your business?



The U.S. Congress and recent administrations have placed significant emphasis on green building initiatives. To counter energy issues the country is facing, Congress passed the Energy Policy Act of 2005 that created a tax incentive relating to the design and installation of energy-efficient **interior lighting, HVAC, hot water, or building envelope** systems in commercial buildings.

Through this incentive found in section 179D of the Internal Revenue Code, qualifying businesses can receive up to \$1.80 per square foot in deductions for eligible projects placed into service any time from 2006 to 2013.

Who can qualify for the deduction?

In addition to the building owners and lessees who make the energy-efficient improvements to their commercial buildings, designers of government-owned buildings can also get the benefit under a special rule for public property! Eligible designers include **architects, engineers, contractors, or energy service companies** who have performed energy-efficient design work for new government buildings or renovations/retrofits of existing government buildings such as:

- Schools
- State universities
- Libraries
- Town halls
- Military bases
- Airports
- Transportation facilities
- Post offices
- Courthouses
- Government offices
- Parking structures
- Correctional facilities
- And others

For more information,
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What are the requirements?

There are multiple methods to securing a deduction and different levels of deductions depending on the energy-efficiency levels that your project meets. Energy and power reductions of as little as 10% in some cases, can result in substantial tax savings. It's critically important that you examine and exhaust all of the partial and fractional qualification methods in order to maximize your benefit.

alliantgroup's expertise

alliantgroup is a national tax specialty provider with a team of engineers, architects, and tax professionals including CPAs and attorneys who are experienced in the requirements of the 179D deduction. We also have the former IRS Commissioner, Mark Everson, on staff with alliantgroup who provides regulatory insight and direction.

Our services include the following:

- No cost preliminary analysis and assessment
- Energy modeling and certification of qualified projects
- Comprehensive study product deliverable
- Tested and proven audit defense

"Our expectations were surpassed throughout our entire experience. We were pleasantly surprised at how easy the process was on our day-to-day activity and how great your entire team was to work with. We received both a quality experience and results working with alliantgroup on our 179D study."

- ELEY GUILD HARDY ARCHITECTS

**Get Green for Building Green by
contacting alliantgroup today!**

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