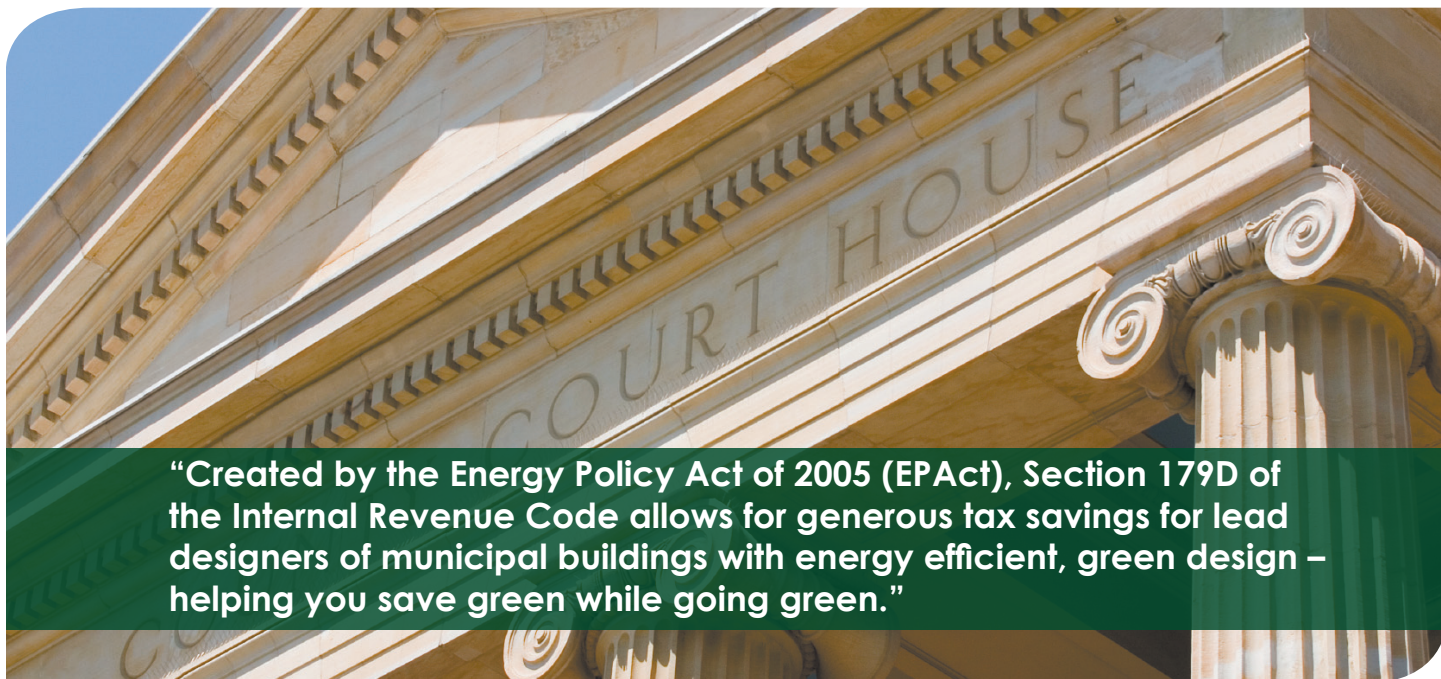


Energy Efficient Commercial Building Tax Deduction – Section 179D

Generous tax deductions for green buildings



“Created by the Energy Policy Act of 2005 (EPAct), Section 179D of the Internal Revenue Code allows for generous tax savings for lead designers of municipal buildings with energy efficient, green design – helping you save green while going green.”

If you or your company are the lead designer of a municipal building that has been placed in service or retrofitted since 12/31/05, you may be entitled to a tax deduction of up to \$1.80 per square foot.

Section 1331 of the EPAct of 2005, enacted Section 179D of the Internal Revenue Code, which provides a deduction with respect to energy efficient commercial buildings worth up to \$1.80 per square foot. The deduction specifically addresses the installation of energy efficient interior lighting, HVAC, and building envelope systems that meet the requirements of Section 179D.

In the case of energy efficient building property installed on or in property owned by a Federal, State, or local government or a political subdivision thereof, the owner of the property may allocate the Section 179D deduction to the person primarily responsible for designing the property (the designer). The deduction will be allowed to the designer for the taxable year that includes the date on which the property is placed in service.

Continue reading to explore how CES will help you claim this deduction for your building!

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ELIGIBILITY FOR ANALYSIS

- Deduction must be taken in the year qualifying property is placed in service or retrofitted
- The building must be located in the United States
- Three sub-systems are considered under Section 179D:
 - Building envelope
 - HVAC system
 - Interior lighting system
- DOE approved software modeling is required for the creation of the proper documentation used to claim the deduction
- Must obtain a signed allocation letter from the municipal building representative in order to claim deduction
- **If your building meets IRS and DOE-mandated energy cost savings targets, you receive a deduction of up to \$1.80 per square foot**

THE SECTION 179D QUALIFICATION PROCESS – WHAT CES DOES FOR YOU

- CES performs the IRS mandated third party energy modeling, building site visit, and certification that must be performed in order to qualify for the Section 179 D energy tax deduction
- **CES is your turnkey provider for Section 179D energy studies**

SUMMARY

- “Liberate capital otherwise trapped inside your walls” by claiming federal tax deductions worth up to \$1.80 per square

foot for either newly constructed or retrofitted energy efficient building property and systems

- Available for lead designers of all municipal buildings placed in service or retrofitted since 12/31/05
- Federal tax deduction applies to investments in interior lighting, HVAC, and building envelope systems

Contact CES today for a complimentary feasibility study of your building to see how you could be “pulling money from the walls.”

WHY CES

- Efficient, On-Time Delivery
- We utilize all IRS and NREL Guidelines
- Free, No-obligation Feasibility Survey
- Competitive Project Pricing
- National Footprint

ABOUT CES

Concord Energy Strategies, LLC, is the national leader in performing Section 179D energy studies. Headquartered in Louisville, Kentucky, our multi-disciplinary team of professionals provides best-in-breed Section 179D certification services across the United States. We pride ourselves on our commitment to quality and efficiency. If you believe your building could potentially qualify for a Section 179D tax deduction, please contact Concord Energy Strategies, LLC today for a **free, no-obligation** feasibility study of your building, highlighting the potential tax deduction dollars that can be unlocked by claiming the 179D deduction.

Concord Energy Strategies

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Concord Energy Strategies – let us help you save some green while going green.