

INTRODUCING THE UPDATED 179D PROGRAM

Optimize your real estate projects with eco-friendly choices and reap unparalleled tax benefits.

Understanding Section 179D

Section 179D allows commercial building owners and designers to **claim substantial tax deductions for integrating energy-efficient systems and designs into their properties**. This powerful incentive is a permanent fixture of the federal tax code and has seen enhancements with the recent Inflation Reduction Act (IRA).

Eligible Building Improvements

- **Building Envelope:** Enhance with high R-value insulation, efficient roofing, and double pane windows
- **Interior Lighting:** Install LED lighting, smart lighting controls, and daylight sensors
- **HVAC Systems:** Upgrade your building with high efficiency equipment, heat pumps, and BAS controls

Typical Buildings that Qualify



Industrial



Office



Retail



Hotels

What's New with the Inflation Reduction Act?

1. **2023 deduction value bumped up to \$5+/ft²** (previously \$1.88/ft²)
2. 2023 onwards, **REITs can also take the deduction**, further expanding its use and value
3. **Reclaim 179D every four years** with eligible upgrades (previously only a one-time savings)

Our Recommendation:

Harness the power of the enhanced Section 179D to promote sustainable development and realize substantial tax savings. TaxTaker navigates the nuances and handles all the steps necessary to maximize your benefits. Let's see how much you are due and **let's build a greener future together!**