

INFLATION REDUCTION ACT OF 2022

§179D Energy Efficient Commercial Building Deduction Sales Sheet

Elevator Pitch

The Inflation Reduction Act has raised the maximum 179D deduction to \$5.00 per square foot (indexed to inflation). Because the required prevailing wage and energy efficiency requirements are quite low, most newly constructed and renovated buildings will qualify for the full incentive.

Target Markets

"Designers" of Tax-Exempt Owned Buildings

A designer is the person who creates the technical specifications for the installation of the Energy Efficient Commercial Building Property (EECP). A designer may include:

- Architects
- Mechanical & electrical engineers
- Energy service companies (ESCO)
- General & sub-contractors

Probing Questions

"Designers" of Tax-Exempt Owned Buildings

- Do you currently pursue the 179D deduction? If not, why?
- Are securing the allocation letters becoming more difficult in recent years? Who secures them?
- How does the prevailing wage in your area compare with what you're paying your people?

Target Markets

For-Profit Building Owners

- Building owners wanting to reduce income tax liability.
- Built or renovated commercial (or multifamily 4-stories, or more above grade) since 2006.
- Square footage - 25,000+.

Probing Questions

For-Profit Building Owners

- Are you interested in pursuing tax deductions?
- Have you built or renovated any buildings since 2006? Is there anything planned?

Call to Action

The 179D deduction has been enhanced by the Inflation Reduction Act. Let's schedule a 45-minute discovery call with the 179D Team to see if there's an opportunity.

Disclaimer

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