

§179D Commercial Building Tax Deductions

MS Consultants, LLC

Commercial and large residential building owners can deduct up to \$1.80 per square foot of qualifying buildings through §179D

Under IRS §179D, real estate owners (and in some cases, architects and designers) can earn deductions as high as \$1.80 per square foot of the specific building or improvement. The deduction is in the amount of \$0.60 per SF for each of the building systems.

Eligible projects must reduce energy consumption in any of the following areas:

- Interior Lighting System
- HVAC System
- Envelope (building shell)

Reduction in energy consumption is calculated by comparing to ASHRAE Standard 90.1-2001 (ASHRAE Standard 90.1-2007 effective 1/1/2016), and must be certified by an independent qualified individual.

Energy improvements completed and placed in service between January 1, 2006 and December 31, 2016 are eligible for the deduction. (Note: Extended through 2016 as part of the Protecting Americans Against Tax Hikes Act of 2015.)

Architects and building designers may be eligible for a tax deduction by designing energy efficient buildings for federal, state, and local governments, including as public schools, state university buildings, public libraries, courthouses, student housing, & more.

MS Consultants, LLC is uniquely qualified to provide §179D services. Our team of tax accountants and engineers complete all of the required work in-house, eliminating third-party fees and, unlike many competitors, only offer fixed fee quotes.

MS Consultants, LLC is a leading provider of Cost Segregation Studies, §179D Studies, and Energy Tax Consulting for commercial building owners, as well as architects and engineers nationwide.

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