

Definition of a Qualified Energy Efficient Commercial Building Property

Section 179 D Deduction

What is a Qualified Energy Efficient Building Company?

Pending issuance of regulations from the IRS establishes a process to certify the required energy savings in order to claim the deduction and prescribes the content of the certification and the qualifications that must be met by the person providing the certification.

The Department of Energy creates and maintains a public list of qualified software that may be used to calculate energy and power consumption and costs for purposes of providing a certification.

This public list appears at www.eere.energy.gov/buildings/tax_incentives.html