



\$179D ENERGY EFFICIENT COMMERCIAL BUILDING TAX DEDUCTION

The Inflation Reduction Act of 2022 significantly enhanced the §179D incentive by increasing its value and expanding the building types that qualify.

WORK WITH LEYTON'S TEAM OF EXPERTS TO BENEFIT FROM THE ENERGY EFFICIENCY INCENTIVES.

DEDUCTION CALCULATOR

Building Size (sq. ft)	Placed Into Service Before 2023	Placed Into Service During or After 2023
50,000	\$94,000	\$250,000
250,000	\$470,000	\$1,250,000
500,000	\$940,000	\$2,500,000

(*chart assumes maximum deductions)

KEY CHANGES INCLUDE:

- ✓ Increased maximum deduction amount to \$5.00 per square foot
- ✓ Updated energy benchmarks and project eligibility criteria
- ✓ Expanded pool of eligible entities who can claim the deduction
- ✓ Expanded who can allocate to the building designer

WHO IS ELIGIBLE TO CLAIM:

- ✓ Commercial and Residential Building Owners
- ✓ Real Estate Developers
- ✓ Real Estate Investment Trusts (REITs)
- ✓ Architects, Engineers, General Contractors, Environmental Consultants, Energy Service Providers

WHO IS ELIGIBLE TO ALLOCATE:

- ✓ Governmental Entities
- ✓ All Tax-Exempt Organizations
- ✓ All Nonprofit Organizations