Using the 179D Tax Deduction to Reduce Energy Use in Municipal Buildings

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1. Whole Building Approach

- Lighting
- HVAC
- Building Envelope
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- **New Construction/Gut Rehabs ($1.80/sq. ft.)**
  - Eligible projects:

  "reduce the total annual energy and power costs with respect to combined usage of the buildings heating, cooling, ventilation, hot water, and interior lighting systems by 50 percent or more as compared to a Reference Building that meets the minimum requirements of ASHRAE Standard 90.1-2001"

- Requires special energy analysis software.
2. Partial Building Systems Approach

- Lighting
- HVAC
- Building Envelope