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ENERGY CONSULTING

179D Certification Process

Schultz Energy Consulting follows a comprehensive and thorough process that ensures accurate analysis and 179D certification. Our source materials include: IRS Notice 2006-52 (June 2006), IRS Notice 2008-40 (March 2008), User's Manual for the ANSI/ASHRAE/IESNA Standard 90.1-2007, and related documents to include the National Electrical Manufacturers Association Guidance on Energy Policy Act Commercial Building's Tax Deduction Certification Letters, Revised June 18, 2007.

To certify a facility for the EECBT 179D deduction, Schultz Energy Consulting uses the following process:

- Request Data: Schultz Energy Consulting uses source documents, including building designs, plans, Title 24 reports, and mechanical and electric schedules.
- Pre-qualify the project to determine the nature of the engagement and whether the project is eligible for a 179D Energy Efficient Commercial Building Tax Deduction.
- If client wishes to proceed, an Engagement Agreement is signed by both parties and initial deposit is requested.
- A qualified individual conducts a site survey and confirms that the energy efficiency equipment is installed and operating properly. Equipment is photographed for report documentation.
- Relevant data is inputted into eQuest modeling software for the ASHRAE Standard 90.1-2001 "Reference Building" and the "Proposed" building (Taxpayer's building). The energy savings are computed from the ASHRAE database.
- Verification that the taxpayer's building meets the necessary mandatory provisions of ASHRAE Standard 90.1-2001.
- The "Reference/Base Building" model is compare to the actual building to determine the efficiency of the building as compared to ASHRAE 90.1-2001 standards.
- Relevant ASHRAE forms are completed as well as a final report certified by a professional engineer.
- Conduct an internal review of the certified report and prepare all documents needed for the 179D deduction.

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Schultz Energy Consulting has completed 179D certifications for a wide range of new facilities, retrofitted buildings and those that have completed simple lighting retrofits. Either a firm principal or a professional engineer will lead the project and do the analysis of the T-24 Report, mechanical and electrical plans and other facility documents. Since the majority of our 179D projects involve large scale and complex HVAC equipment, a senior engineer will visit the site and verify that the equipment has been installed correctly and is working properly.

We use laptop or electronic tablets to log information during the site visit to provide video and audio communication between the person making the site visit and our in-house engineers. This communication is essential if questions about energy efficient components or lighting equipment arise. If we cannot solve the issue through this electronic communication, a senior engineer will make a second site visit to confirm equipment installation. However, in most cases, careful advanced planning and project preparation eliminate redundant site visits and related equipment issues.

The 179D certification process offers a rare opportunity to reduce tax obligations when installing energy efficiency equipment. With energy efficiency upgrades, operating costs and carbon emissions are reduced leading to higher profits and greater corporate sustainability.

Schultz Energy Consulting has helped clients qualify for several 179D deductions. Call us at 715-340-2970, or send an email to john@schultz.net.

Getting Started

To begin the review process, accurate information of the items listed below must be submitted. Submission of architectural documents and schedules are preferred. If such documents are not available a written report of the applicable items will suffice. An accurate account of these items will be verified during the site visit. If a whole building certification is being sought, please submit all the required information for lighting as well as Envelope and HVAC.

If needed, contact us for a Dropbox link to upload files to us.

Lighting:

1. **Year building was placed in service**
2. Square footage of proposed/installed project
3. Exterior building shape
4. Specific usage of the property
5. Number of fixtures of proposed/installed project
6. Watts per fixture of proposed/installed project
7. Date of proposed/installed project
8. Cost of the proposed/installed project

Envelope and HVAC:

1. **Year building was placed in service**
2. square footage of proposed/installed project
3. Plans & elevations of the project
4. HVAC Equipment specifications
5. Window and door specifications
6. Exterior wall construction and insulation levels
7. Date of project
8. Cost of the project