

Commercial Building Tax Deduction

Accelerated Tax Savings For Energy Efficient 'Green' Buildings

This accelerated tax deduction creates a genuine financial incentive at a time when building owners could really use one.

The Commercial Building Tax Deduction (CBTD) gives building owners a tax benefit of as much as \$1.80 per sqft for qualifying energy-efficient improvements, effectively lowering the investment required to build green, update or replace an outmoded system.

Our CBTD Green Building Team understands the Leadership in Energy and Environmental Design (LEED) Green Building Rating System™. Our tax professionals confer with building design teams to discuss improved ROI, either for new structures or new systems (for example, solar and geothermal) in existing facilities.

Maximize Your Tax Benefits:

- Compliance and certification services: Energy-efficient Building certification to qualify for tax benefits
- Energy-efficient building incentives review: Identify unclaimed benefits for completed projects
- Research and development credits: Federal and state research credits may be available for cutting-edge or patentable sustainability efforts



Pay Less Tax,
Save More Money.™

Specialized Business Tax Consulting - Pay Less Tax. Save More Money.™

Property Types:

- Available for new construction and existing buildings such as retailers, distribution centers or warehouses, hotels, parking garages, industrial/manufacturing facilities, office buildings, and apartments (4 or more stories)
- Available for tenant-owned improvements, rental apartment buildings 4 stories or more, and primary designers of government-owned buildings

Do You Qualify – Best Cases:

- Deductions based on improvements over ASHRAE 90.1 2001
- Energy-efficient improvements must be depreciable assets
- Available for property located in the U.S. and placed in service after December 31, 2005
- 75,000 sqft building or greater

Key Points:

- Accelerated deduction: allows for immediate expensing of costs otherwise capitalized and recovered through depreciation over 27.5 or 39 years
- Available for tenant-owned improvements; rental apartment buildings (4 stories or more); designers of government-owned buildings
- Property types: retailers, distribution centers, hotels, parking garages, industrial facilities, office buildings, apartments (4 stories +)
- For property placed in service after December 31, 2005
- Available for new construction and existing buildings
- Incentives for: lighting, HVAC, building envelope

SourceCorp Can Help:

We provide Energy-Efficient Commercial Building Tax Deduction Certification (per IRS requirements to claim the deduction) to help companies pay less tax and save more money. If you believe you qualify for this deduction and want to increase your cash flow contact SourceCorp Professional Services, the nation's leading business tax consulting firm specializing in Commercial Building Tax Deductions, LIFO Accounting, R&D Tax Credit Studies, and Cost Segregation Studies.

Square Footage	Lighting Minimum Deduction \$.30/sqft	Lighting Maximum Deduction \$.60/sqft	HVAC Maximum Deduction \$.60/sqft	Building Envelope Maximum Deduction \$.60/sqft	Building Maximum Deduction \$1.80/sqft
75,000	\$22,500	\$45,000	\$45,000	\$45,000	\$135,000
100,000	\$30,000	\$60,000	\$60,000	\$60,000	\$180,000
250,000	\$75,000	\$150,000	\$150,000	\$150,000	\$450,000
500,000	\$150,000	\$300,000	\$300,000	\$300,000	\$900,000
1,000,000	\$300,000	\$600,000	\$600,000	\$600,000	\$1,800,000



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2601 Crossroads Drive
Ste. 145
Madison, WI 53718
877.856.8588
wmep.org

6000 Western Place
Ste. 800
Ft Worth, TX 76107
817.732.5494
SourceCorpTax.com

