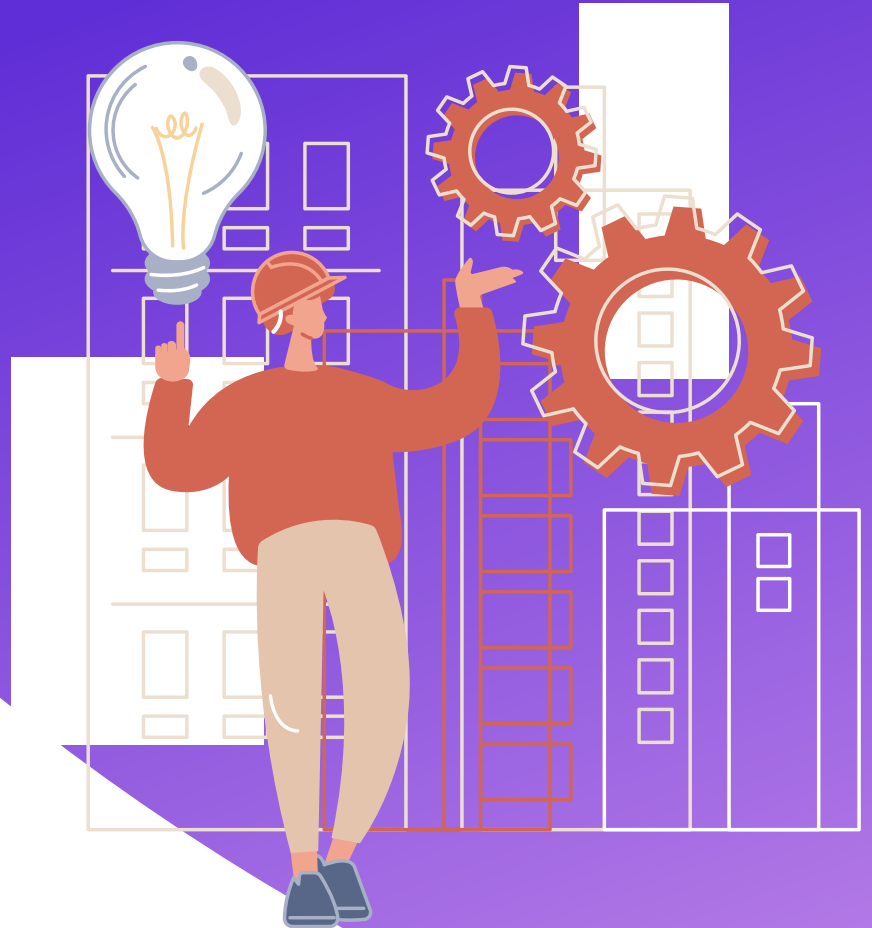


Credistry

Introduction to 179D

Designer Presentation



What is 179D?



179D is a Tax Deduction for Energy Efficient Projects that can provide a tax deduction of up to **\$5/sq ft**

For non-profit & government projects, the credit goes to the **designer** of the project!

Designers can be:

- Architects
- Engineers
- Lighting Designers
- Design/Build Contractors

Tip: To **max** out the credit:

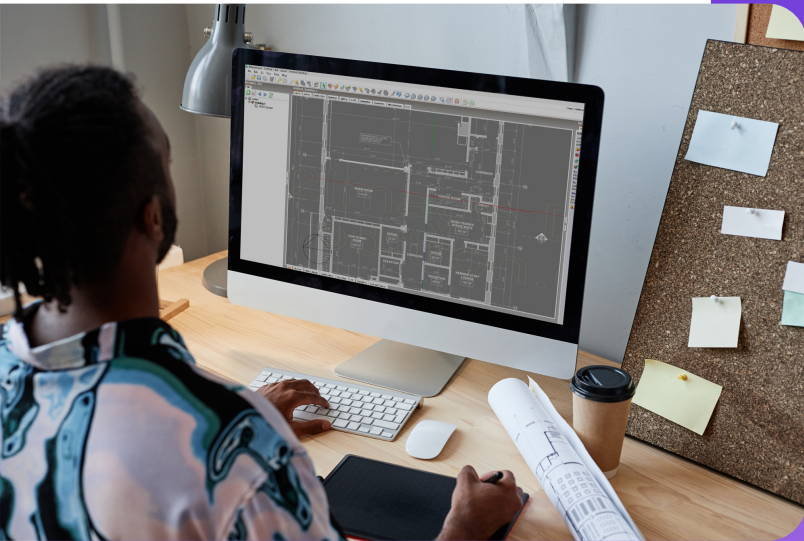
- Prevailing Wage and Apprenticeship requirements must be used. (note: projects that began before 1/29/23 are grandfathered in and do not require this to max out the credit)
- Energy standard baseline must be beat by 50%

Example:

XYZ Engineering designs a 50,000 square foot non-profit Church building. The Church building meets excellent energy efficiency criteria for interior lighting, HVAC and building Envelope. The project began in December of 2022.

XYZ Engineering earns a tax deduction of \$250,000!

Our Process



Our team models the building and compares it to ASHRAE standards to determine the improvement of efficiency over the standard.



Every project is overseen by a licensed PE (Professional Engineer)

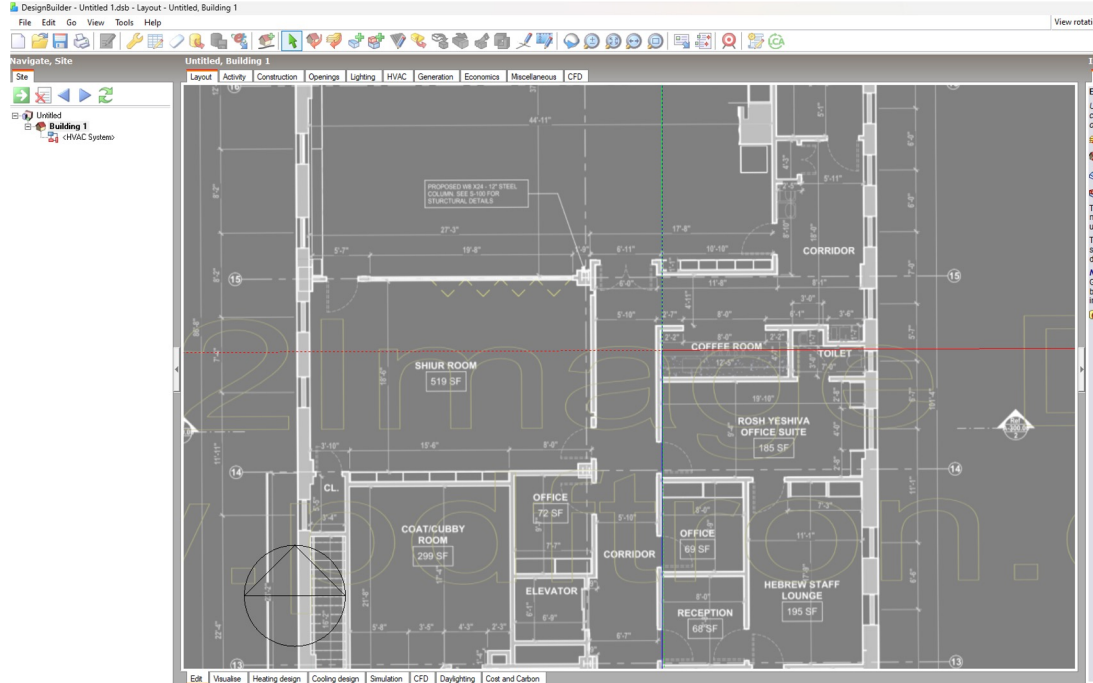


Credistry is an attorney-owned firm



Step 01

Model the Building

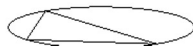
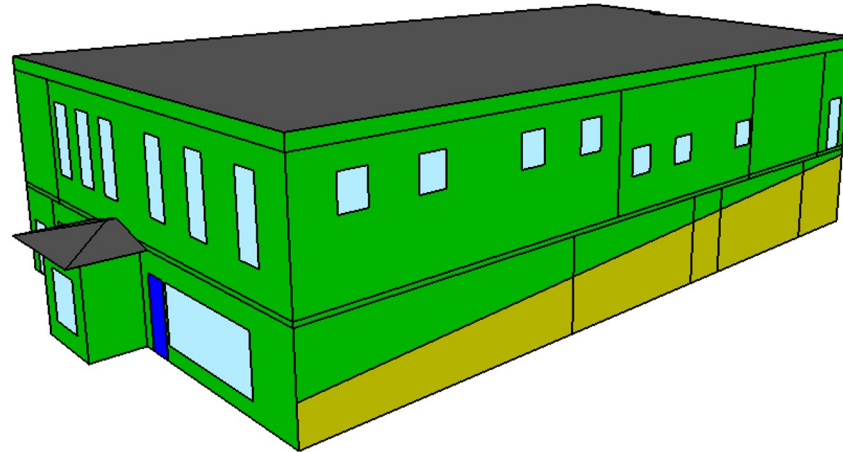




Step 02

Run Energy Simulation

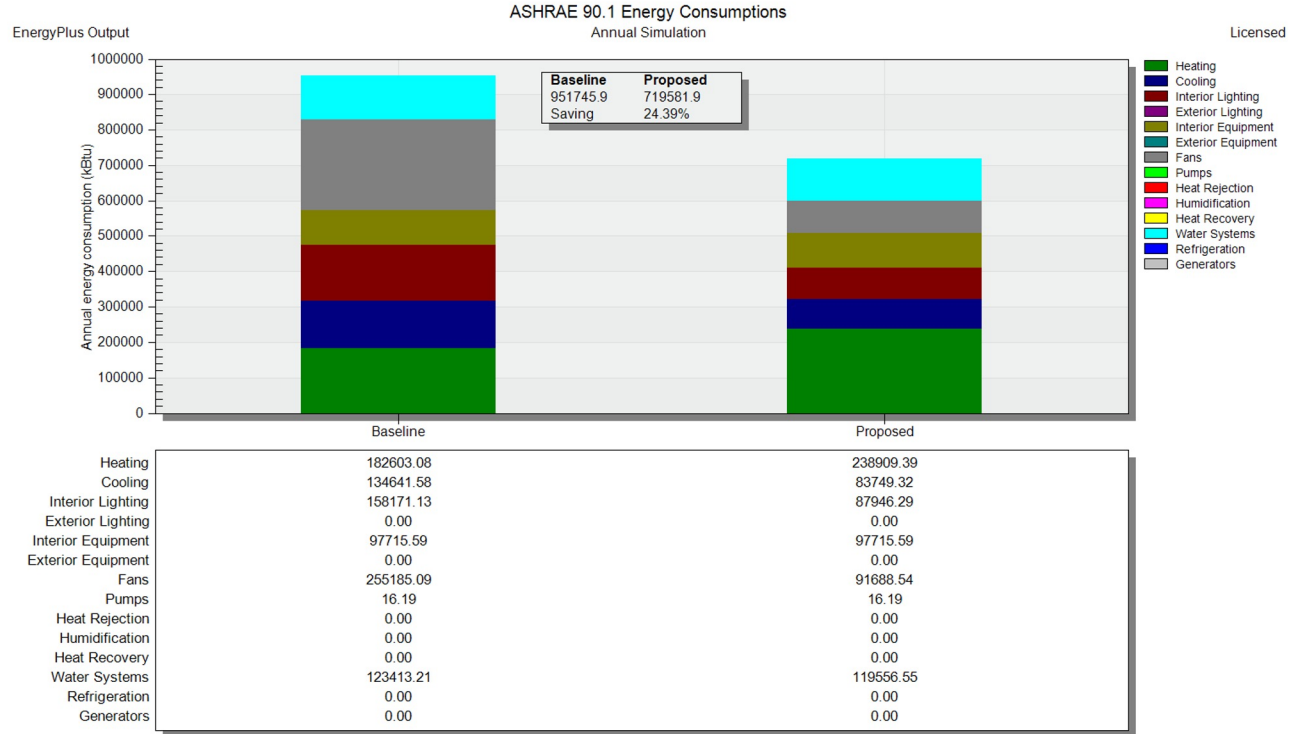
- CZ4 Non-Res, Slab-On-Grade Floor, Unheated, R-0 (0.0), F-.73 (1.264)
- CZ4 Semi-Exterior, Ceiling, Steel-Joist, R-13.1 (2.3), U-.069 (.39)
- CZ4 Semi-Exterior, Floor, Steel-Joist, R-13.1 (2.3), U-.069 (.39)
- CZ4 Non-Res, Roof, Ins Entirely above Deck, R-19.9c.i. (3.5c.i.), U-.048 (.273)
- 100mm lightweight concrete block (plastered both sides)
- CZ4 Non-Res, Wall, Steel-Framed, R-13.1+R-7.4 (2.3+1.3), U-.064 (.365)
- Project internal door
- CZ4 Semi-Exterior, Wall, Steel-Framed, R-13.1 (2.3), U-.124 (.705)
- CZ4 Non-Res, External Floor, Steel-Joist, R-30.1 (5.3), U-.038 (.214)
- CZ4 Non-Res, Below-Grade Wall, R-0 (0.0), C-1.14 (6.473)
- CZ4 Non-Res, Opaque Door, Swinging, U-.7 (3.975)
- CZ4, Non-Res, Vertical, Metal framing - All other, U-.549 (3.12)





Step 03

Compare to the Baseline





Step 04

Site Visit / Issue Deliverables

- Site visit performed to ensure building was designed as proposed
- Form 7205 to be attached to your tax return
- Full Report with detailed study with computation of the claim

Average study takes 3-4 weeks to complete



FAQs



Q. Why can't the non-profit sell the credit or use the credit for personal tax liabilities?

A. The credit is non-transferable and belongs to the designer of non-profit or government projects.

Q. Is the government/non-profit entity liable if there is an issue with what they submit?

A. No

Q. What if there were multiple designers of the energy efficient portions of this project?

A. The credit can be allocated in portions to each of them. E.g. 50% to one, 50% to another etc.

Q. What's in it for the client to sign the allocation letter?

A. Credistry will be working with your designer to ensure that your project meets strict energy efficient guidelines for HVAC, Interior Lighting, and Building Envelope. If they sign the allocation letter, they will be ensuring you get the most energy efficient project which means less maintenance and operational cost for many years to come.

Q. Who is Credistry?

A. Credistry is a leading third party certifier that ensures that the project meets the energy efficient standards by running energy models.

To get started go to credistry.com

Credistry