

From Homes to High-Rises: Navigating §45L and §179D Energy Tax Incentives

Energy-Tax Incentives

§45L: Energy-Efficient Residential Credit & §179D: Energy-Efficient Building Tax Deduction

This course provides a practical overview of the §45L Energy Efficient Home Credit and the §179D Energy Efficient Commercial Buildings Deduction. It is designed for tax, accounting, developers, builders, and real estate professionals looking to understand the current opportunities and compliance requirements of these federal tax incentives. Participants will learn eligibility requirements, required documentation, audit defense techniques, and updates from the *Inflation Reduction Act of 2022*.

Designed for:

CPAs, tax professionals, engineers, builders, developers, and others involved in residential or commercial construction, design, or energy efficiency.

Participants will:

- △ Understand the purpose and value of Energy Tax Incentives
- △ Understand the role of ENERGY STAR® in residential buildings
- △ Identify key participants required for certification
- △ Identify potential beneficial properties for CSS

Participants will earn 1.0 CPE credits

Field of Study: Specialized Knowledge

Topics Covered:

- △ Overview of §45L and §179D Energy Incentives
- △ Eligibility and Certification Requirements
- △ Audit Defense and Documentation Standards
- △ ENERGY STAR® and ASHRAE Compliance
- △ Public Project Designer Allocations (§179D)
- △ Recent IRS Updates and Industry Enforcement Trends



Learning Objectives:

- △ Identify eligibility requirements for §45L and §179D tax incentives
- △ Describe the Energy Star, Zero Energy Ready Home, and ASHRAE standards
- △ Recognize key documentation required for audit protection
- △ Explain common compliance failures and recent enforcement actions
- △ Understand the allocation process for §179D in public sector projects
- △ Discuss how these credits integrate with broader tax planning strategies

Training Certification

Green Summit Engineering is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org

About Green Summit

Green Summit Engineering is an ENERGY STAR® partner and an approved Residential Verification Organization (RVO), authorized to certify homes under the ENERGY STAR® Residential New Construction Program. As a trusted provider in the energy efficiency space, Green Summit employs certified HERS® Raters through RESNET® (Residential Energy Services Network) to perform third-party verification services in compliance with strict program standards.

In addition to our residential expertise, our engineering team includes licensed professional engineers and ASHRAE®-qualified energy modelers who perform energy simulations and analyses required under the §179D Energy Efficient Commercial Buildings Deduction. This ensures full compliance with IRS and DOE requirements, including the use of approved energy modeling software and adherence to current ASHRAE 90.1 standards.





ADDITIONAL INFORMATION

Prerequisites: There are no prerequisites for this session

Advanced Preparation: None

Program Level: Basic

Delivery Method: Group Live Based

Cost: There is no charge for this training

Further Assistance: if you need assistance with registration, suggestions, complaints or anything else, please contact us at Info@GreenSummitEngineering.com or 321.273.2200