

# Could an Energy Efficient Lighting Upgrade Lower Your Taxes?

## Find out how to leverage the EAct 179D Tax Deduction

**WESCO Energy Solutions (WES)** can show you how an energy efficient lighting upgrade will not only immediately reduce your monthly utility bill, but also offers great tax incentives. The EAct 179D federal tax deduction was created to encourage building owners to increase their building's energy efficiency and presents a great cost savings opportunity.

### Who qualifies for the deduction?

- **Public Buildings** – Owners can allocate the deduction to the designer (architect, engineer, contractor, environmental consultant, or energy services provider) for the taxable year that includes the date on which the property is placed in service. Eligible properties include:
  - Commercial buildings (any size)
  - Apartments, four or more stories, for lease
  - Commercial energy renovations
- **Government-Owned Property** – The governmental entity can assign the deduction to a qualifying party (architect, contractor, engineer or consultant) who had significant involvement in the design or construction of the property.

### EAct 179D Deduction Requirements:

- **Maximum Deduction:** \$1.80 per sq. ft. = 50% reduction in annual energy & power costs.
- **Partial Deduction:** \$0.60 per sq. ft./per system for reduction of energy consumption through LED lighting.
- **Partial Deduction (interim lighting):** \$0.30 to \$0.60 per sq. ft.=25–40% reduction in lighting power density

### Why partner with WES?

Our experts take the stress out of making sure your project meets all the required specifications to qualify for the EAct 179D tax deduction. Your project lead will be with you every step of the process to ensure your energy savings are certified properly, including the required energy modeling using approved software.

WESCO Energy Solutions partners with commercial, industrial, and institutional facilities to implement energy efficient infrastructure. By leveraging our purchasing power as an essential value-added supply chain provider, our deep knowledge of energy efficient products, and our unique software platform, we make complex energy savings projects easy and economical.

Please visit [wescoenergysolutions.com](http://wescoenergysolutions.com) and contact us today to discuss your next energy efficient upgrade opportunity at [energysolutions@wesco.com](mailto:energysolutions@wesco.com).

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