

## Commercial Energy-Efficiency Federal Tax Credits

Owners and designers of new and existing energy-efficient commercial buildings may qualify for tax deductions under the Energy Policy Act of 2005. Tax deductions are based on the following criteria:

### Tax Deduction Criteria

Building Type	Portion of Building	Requirements	Available Tax Deductions
New or Existing Commercial Buildings	Whole Building	50% better than ASHRAE* 90.1-2001**	\$1.80 per sq. ft.
Existing Commercial Buildings	HVAC and Hot Water System or Building Envelope	50% better than ASHRAE 90.1-2001** for HVAC and Hot Water System or Building Envelope	\$0.60 per sq. ft.
	Interior Lighting System	25%-50% better than ASHRAE 90.1-2001**	\$0.30 per sq. ft. on a sliding scale up to \$0.60 per sq. ft.

\* American Society of Heating, Refrigerating and Air-Conditioning Engineers

\*\* Energy standard for buildings

Source: [energytaxincentives.org](http://energytaxincentives.org), [energystar.gov](http://energystar.gov)

### Who is eligible for tax deductions?

Owners or tenants of new or existing private commercial buildings are eligible. Designers or architects of new or existing public buildings are also eligible.

### When does the work need to be completed?

Work must be completed between **January 1, 2006** and **December 31, 2013**.

### What should I do?

Have a licensed contractor or engineer verify lighting power density and/or verify through energy modeling that the portion of the building being submitted for the tax credit is 25%-50% better than ASHRAE 90.1-2001 standards. Save all your receipts and equipment documentation. Consult the IRS or your tax advisor.

### Where can I find more information?

Complete and updated information about tax credits is available online at [energytaxincentives.org](http://energytaxincentives.org). Information on energy-efficient products can be found at [energystar.gov](http://energystar.gov). PG&E has made every effort to describe the tax credits accurately; however, PG&E cannot provide specific tax advice and recommends that you contact a tax professional with specific questions.

### More information for PG&E customers

[PG&E's Non-Residential New Construction Program](#)

[Savings by Design](#)

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