## **RESIDENTIAL & COMMERCIAL** TAX CREDITS REINSTATED **THROUGH 2020**



For the Fiscal Year (FY) 2020, the residential energy efficiency tax credit and Section 179D deductions for commercial buildings have been reinstated. These provisions expired in 2017 but will be extended through 2020 and retroactive for 2018 and 2019.



**AHRI Directory** 

https://www.ahridirectorv.org

https://www.dsireusa.org/

Use the list of eligible equipment and upgrades from 2017 as a guide to figure out whether or not your equipment may be eligible.

Energy Star Tax Credits https://www.energystar.gov/about/federal\_tax\_credits

## Tax credit to individuals who improve the energy efficiency of their homes:

For qualified HVAC improvements, homeowners may be eligible to claim 25C tax credits equal to 10 percent of the installed costs, and a maximum credit of \$500. This provision is retroactive back to 2018 and expires Dec. 31, 2020.

## Tax deductions on energy efficient commercial buildings

Section 179D has been reinstated and made retroactive for the past two years (Section 179D expired on December 31, 2017). For building owners, this allows them to save significantly on building operating costs.

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