

Energy Efficient Roofing Tax Incentives



Energy Efficient Commercial Roofing Tax Incentives

Incentive for Building Owners

- Section 179D allows owner's who install energy efficient roofing systems that meet the IRS requirement to qualify for an accelerated depreciation tax deduction of \$0.60/SF.

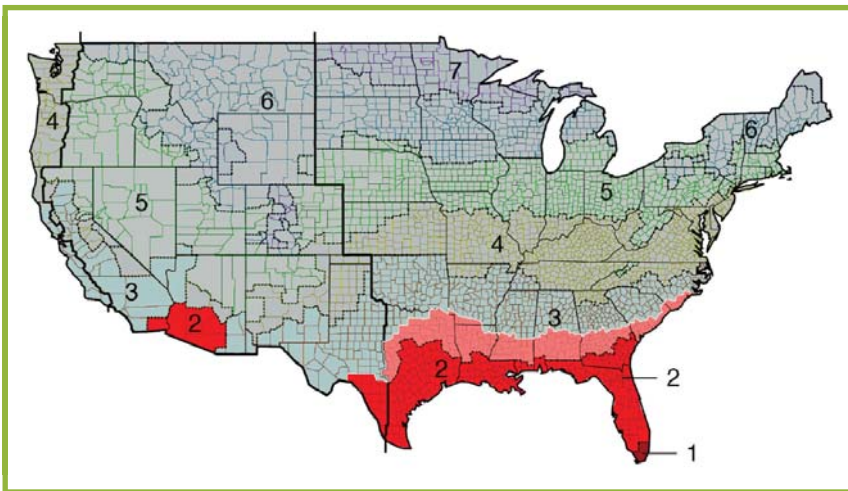
Incentive for Contractors/Designers

- Section 179D allows Contractors/Designers who specify and install energy efficient roofing systems on GOVERNMENT OWNED Building can have the \$0.60/SF deduction allocated back to the Contractors/Designers.

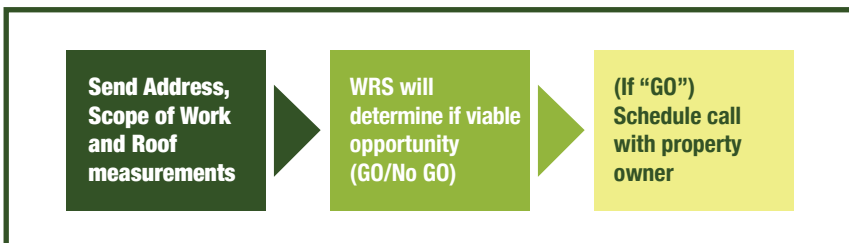
How to qualify for Section 179D Tax Incentives?

- Typically Commercial roofing systems with R-30 or better are good opportunities to claim the incentive.
- Cool/Reflective Commercial Roofing Systems in hot climate zones 1 or 2 (see map on next slide) are excellent candidates.

Cool/Reflective Roofing Zone 1&2



3 Easy Steps To Get Started



Requirements for Qualification

- Commercial Building owner must be planning to hold the building for 5 years or more.
- Commercial Building must be 25,000 SF or larger
- The Capitalized Cost of Project must meet or exceed \$0.60/SF
- Energy-Efficient Commercial Roof must have been installed between 1/1/06 and 12/31/16. (It is expected to get a legislative extension for 2017 Tax Year project before the end of the year)
- Government owned Energy-Efficient Commercial Roof (tax deduction allocated to contractor) project must have been completed from in the past 2013-2016
- Certification by Independent Third Party verifies that the IRS Requirements are met. **(This is what we do)**

Benefits for Contractor

- Provide clients opportunity to reduce tax liability
- Upsell opportunity on energy efficient GAF Insulation/Cool Roofing Products
- Go back to clients over the past 10 years and provide value add for the work you completed. Additionally providing an opportunity to free up capital for future projects.
- Government contractors can reduce tax liability by having tax deduction allocated from government to them.
- Government Contractors have the opportunity to look back 3 years on public projects and take advantage of the incentive.
- Exclusively for GAF, Walker Reid will reduce certification fees by 15%