

Inflation Reduction Act of 2022

# Tax Incentives for Commercial Buildings (Section 179D)



## 179D TAX DEDUCTION FOR ENERGY EFFICIENT COMMERCIAL BUILDINGS (EECB) AND THE INFLATION REDUCTION ACT

The Inflation Reduction Act (IRA) of 2022<sup>1</sup> includes reference to energy performance requirements that must be met to qualify for the Commercial Buildings Tax Deduction (Section 179D), Federal tax deduction on new or retrofit commercial construction projects placed in service between Jan. 1, 2023 and Dec. 31, 2032.

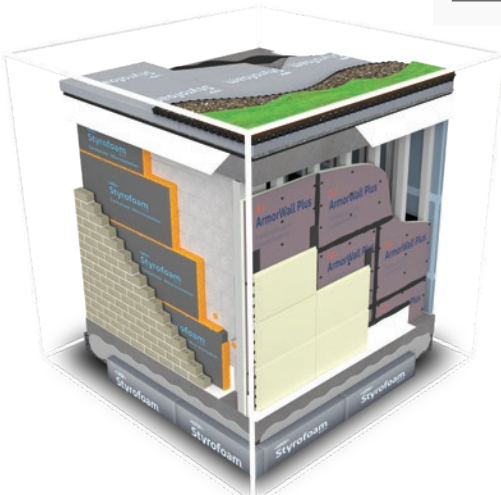
### Eligible Products

DuPont air, thermal and weatherization products work together to make your job easier, and your homes perform better. With 70 years of industry-leading building science and expertise, we provide toughness and solutions you can trust.

Our full line — including DuPont™ Tyvek®, Styrofoam™ and Great Stuff Pro™ — in combination with our Building Knowledge Center helps you build better for all six sides.

The following thermal, air and weather-resistive barrier products and systems, when installed in a properly designed commercial building, and in accordance with DuPont's most recently published Commercial Installation Guidelines, will support eligibility for 179D Tax Deduction for Energy Efficient Commercial Buildings (EECB).

- DuPont™ ArmorWall™ Systems
- DuPont™ Thermax™ Wall System (TWS)
- DuPont™ Ultra Wall System
- DuPont™ Tyvek® CommercialWrap® & Tyvek® CommercialWrap® D systems
- DuPont™ Tyvek® Fluid Applied WB+™ system
- DuPont™ Styrofoam™ Brand XPS products
- DuPont™ Thermax™ Brand ISO products
- DuPont™ Froth-Pak™ Foam Sealant and Insulation products
- Great Stuff™ & Great Stuff Pro™ Brand foam sealants



<sup>1</sup> The Inflation Reduction Act (IRA) of 2022 was signed into law August 16, 2022.

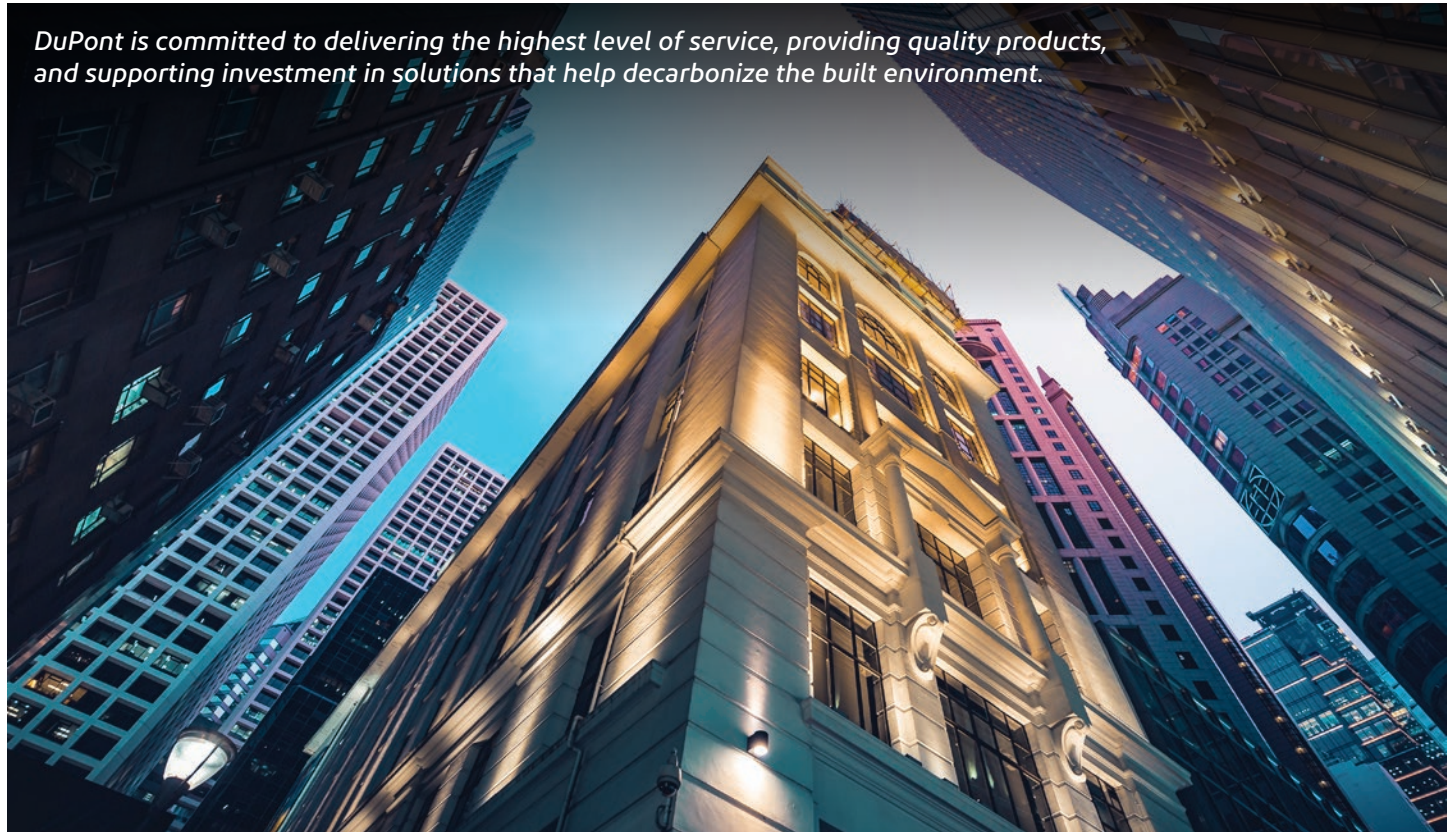
## Eligibility for 179D Commercial Buildings Tax Credit

This deduction is available to builders, contractors, and designers of commercial construction projects.

All official information related to the tax credit will be determined and published by the IRS. Use Form 7205 to file this credit. All revisions are available at [www.irs.gov/form7205](http://www.irs.gov/form7205).

## How to Claim 179D

To claim the 179D Deduction, the IRS requires that you (through an engineering professional) use a qualified software program to model your energy usage. See a list of [qualified software for calculating energy savings](#).



For more information visit [building.dupont.com](http://building.dupont.com) or call 1-833-338-7668



[building.dupont.com](http://building.dupont.com)

This information is prepared for informational purposes only and is based upon our understanding at the time of preparation of this document of rules and regulations governing the 179D Tax Deduction for Energy Efficient Commercial Buildings (EECB) under the tax code. It is subject to change. This information is not intended to provide legal, tax or accounting advice regarding the Customer's ability to claim such a tax credit. Customer is solely responsible and should consult with their tax, legal or accounting advisor in determining their eligibility (including amount of credit) under the current tax code and other applicable regulations for claiming such a tax credit. **DuPont make no warranties, express or implied, and assumes no liability in connection with the accuracy or use of this information.** This information is not intended for use by others for advertising, promotion, or other publication for commercial purposes.

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Form No. 43-D101274-enUS-0523 CDP