

SECTION 179D ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION **ALLOCATION FORM**

As part of the Energy Policy Act of 2005, Congress enacted Section 179D of the Internal Revenue Code to encourage the design and construction of energy efficient buildings. Per IRC §179D(d)(3), in the case of energy efficient commercial building property installed on or in property owned by a specified government entity, later expanded to include tax-exempt entities by the Inflation Reduction Act of 2022, the Secretary shall promulgate regulations or guidance to allow the allocation of the deduction to the person primarily responsible for designing the property in lieu of the owner of such property. Such person shall be treated as the taxpayer for purposes of this section.

IRS Notice 2008-40 Section 3.02

A designer is a person that creates the technical specifications for installation of energy efficient commercial building property (or partially qualifying commercial building property for which a deduction is allowed under § 179D). A designer may include, for example, an architect, engineer, contractor, environmental consultant or energy services provider who creates the technical specifications for a new building or an addition to an existing building that incorporates energy efficient commercial building property (or partially qualifying commercial building property for which a deduction is allowed under § 179D). A person that merely installs, repairs, or maintains the property is not a designer.

Scope of Work

This project included the renovation of Lincolnwood School District 74's Administration Building and Rutledge Hall School in Lincolnwood, IL.

StudioGC created technical specifications for the installation of the energy efficient commercial building property which resulted in reduced energy consumption and is eligible to be allocated the 179D Energy Efficient Commercial Building Deduction. Specifically, *StudioGC* created technical specifications through the following:

StudioGC served as the Architect of Record on this renovation project. As the Architect of Record, *StudioGC* was directly involved in the creation of the written requirements for the facility's building envelope system. Specifically, *StudioGC* finalized the plans which outlined the necessary technical specifications for the installation of the facility's mod bit roof system, polyiso insulation, and cover board.

The role of the allocating specified tax-exempt entity is to confirm the scope of work performed and related information provided herein as eligible to pursue for the IRC §179D deduction by the taxpayer seeking the allocation, and not for determining if in fact the commercial building property is energy efficient.

If more than one designer is responsible for creating the technical specifications for installation of energy efficient commercial building property (or partially qualifying commercial building property for which a deduction is allowed under § 179D) on or in a specified tax-exempt building, the owner of the building shall—

- (1) determine which designer is primarily responsible and allocate the full deduction to that designer, or
- (2) at the owner’s discretion, allocate the deduction among several designers.

Lincolnwood School District 74 Building Information

Property Name	Property Address	Placed in Service	Cost of Property	Allocation Percentage	Owner Rep Initials
District Administration Building	6950 N. East Prairie Rd. Lincolnwood, IL 60712	September 2023	\$164,400	100%	_____
Rutledge Hall School	6850 N. East Prairie Rd. Lincolnwood, IL 60712	September 2023	\$767,850	100%	_____

The authorized owner representative is not responsible for certification of the energy efficient commercial building property. The taxpayer receiving the allocation is solely responsible for obtaining the required certification and onsite verification and for ensuring their accuracy and substance.

Following a third-party certification by a licensed professional engineer or contractor in the jurisdiction of the building, *Lincolnwood School District 74* will be provided with a summary analysis detailing the energy-saving improvements and the final Section 179D deduction amount.

Lincolnwood School District 74 Representative Information

Representative Name:	Kevin Daly
Specified Tax-Exempt Entity Name:	Lincolnwood School District 74
Title:	President, Lincolnwood SD74 Board of Education
Mailing Address:	6950 N. East Prairie Road Lincolnwood, IL 60712
Telephone Number:	847-675-8234
E-mail:	cwhited@sd74.org


StudioGC Representative Information

Representative Name:	Darren Schretter
Designer Entity Name:	StudioGC
Title:	Principal
Address:	223 W. Jackson Blvd., Suite 1200 Chicago, IL 60606
Telephone Number:	(312) 253-3400
Representative E-mail:	d.schretter@studiogc.com

Under penalties of perjury, I declare that I have examined this allocation, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this allocation are true, correct, and complete.

AGREED TO AND ACCEPTED:

Signature (Lincolnwood School District 74 Representative)



Signature (StudioGC Representative)

April 4, 2024

Date

2/15/2024

Date