

APARTMENT CASE STUDY

AT A GLANCE

Building Type: Multi-Family
Sector: Private
Taxpayer Type: Developer
Location: Boston MA
Service: Living
Tax Incentive: §179D
Total SF: 37,232



PROJECT OVERVIEW

This privately owned multifamily apartment building was designed and constructed using high energy-efficient technologies, Elite Lighting LED Fixtures, Daikin cooling and heating VRF.

Making the correct capital improvements on your building can be essential to the amount of energy cost savings you will achieve. Improved indoor air quality (IAQ), occupant wellness, and lower maintenance costs are just a few other benefits associated with the correct systems. The energy-efficient construction measures made on this apartment building allowed them to achieve a significant **51.32% in energy cost savings**.

The successful implementation and upgrade to various systems have made the taxpayer of the EECBP eligible for a §179D Tax Deduction of \$199,563.52

ENERGY MODELING PARAMETERS

PARAMETER	REFERENCE BUILDING MODEL	PROPOSED BUILDING MODEL
Interior Lighting	90.1-2007 minimum requirements	0.23 W/SF
Envelope	90.1-2007 minimum requirements	Wall R-21/Roof R-56
HVAC	90.1-2007 minimum requirements	Daikin VRF 13.9 EER / 3.7 COP

SYSTEMS OVERVIEW

LIGHTING

Upgraded: NO

Previous Tech: N/A

New Tech: LED

New Brand: Lithonia



Envelope

Typical Elevation Facade



HVAC

Upgraded: NO

Previous Tech: N/A

New Tech: Cooling/Heating VRF

Brand: Daikin



EPACT2005 AND §179D COST BENEFIT ANALYSIS

TOTAL BLDG SQ. FOOTAGE	37,232
TAX BRACKET	30%
TOTAL ASSUMED SQ FOOT DEDUCTION	\$5.36
TOTAL DEDUCTION:	\$199,563.52
§179D TAX DEDUCTION CASH VALUE	\$59,869.06

Walker Reid is a licensed professional engineering firm who specializes in performing §179D studies. Through our extensive experience we have been able to refine our processes to maximize financial benefits while reducing our clients internal costs and efforts.

As industry leaders, Walker Reid, actively participates in numerous national organizations related to both energy efficiency and specialty tax services. Our staff of experienced engineers and advisers are well versed in a variety of energy and tax related policies. Additionally, our engineers are trained and certified energy raters who come prepared to perform accurate site audits and energy analysis.



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