

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

The Section 179D Energy Efficient Commercial Buildings Deduction was enacted by Congress as part of the Energy Policy Act of 2005, and later made permanent as part of the Consolidated Appropriations Act, 2021, H.R. 133. The intent of the tax code section is to incentivize energy efficient construction and upgrades to the interior lighting systems, HVAC and hot water systems, and building envelope systems of commercial buildings in the United States. The Inflation Reduction Act of 2022 expanded the buildings eligible for evaluation to include tax exempt entities including, but not limited to, religious institutions, private universities, and tribal owned buildings. These new provisions allow tax exempt building owners to allocate the 179D deduction to designers. A designer is a person that creates the technical specifications for the installation of energy efficient commercial building property.

JSA Architects qualifies for the 179D allocation based on the following activity:

*JSA Architects was the architect of record for the construction project listed below.*

Lubbock County, TX allocates the 179D deduction to JSA Architects for the following property:

Building Name	Building Address	Placed in Service	Cost of Property	Allocation Amount
Juvenile Justice Center – Re-Roof	2025 N. Akron Ave. Lubbock, TX 79415	July 2023	\$620,720	100%
Juvenile Justice Center – Classroom Addition	2025 N. Akron Ave. Lubbock, TX 79415	July 2023	\$3,410,500	100%

The taxpayer will obtain a third party certification as required by code. Upon completion, the allocating building owner's authorized representative will be sent an email detailing the energy efficient commercial building property and calculated Section 179D deductions.

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.

**Authorized Representatives:**

<b>JSA Architects</b>		<b>Lubbock County, TX</b>
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Date:		