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

The following PACT project (Performance Agreement for Comfort from Trane) was completed to reduce energy consumption and operational costs. In total, three Energy Conservation Measures (ECMs) were developed to service 64 Augusta-Richmond County facilities, located across Augusta, Blythe, and Hephzibah Georgia.

Trane Technologies created technical specifications for the installation of the energy efficient commercial building property and is eligible to be allocated the 179D Energy Efficient Commercial Building Deduction. Specifically, Trane Technologies created technical specifications through the following:

Trane Technologies served as the comprehensive energy services solution provider for this project. Trane Technologies identified, assessed, recommended and executed all elements of the scope of work for the project. Specifically, Trane Technologies team provided the proprietary technical specifications for the mechanical, controls automation systems, LED lighting retrofits and replacements, lighting controls, water efficiency, photovoltaic solar systems, weatherization, and roof insulation improvements for the respective buildings, as outlined in the ECMs provided.

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.

Augusta-Richmond County Building Information					
Property Name	**Property Address**	**Placed in Service**	**Cost of Property**	**Allocation Percentage**	**Building Owner Initials**
Fire Station 11	2243 Old Savannah Rd Augusta, GA 30906	January 2025	$30,111		
May Park Print Shop	712 4th St Augusta, GA 30901	January 2025	$76,581		
Special Ops Precinct	3431 Mike Padgett Hwy Augusta, GA 30906	January 2025	$100,910		

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, Augusta-Richmond County will be provided with a summary analysis detailing the energy-saving improvements and the final Section 179D deduction amount.

Augusta-Richmond County Representative Information	
Representative Name:	
Specified Tax-Exempt Entity Name:	Augusta-Richmond County
Title:	
Mailing Address:	
Telephone Number:	
E-mail:	

Trane Technologies Representative Information	
Representative Name:	Kumar Paul
Designer Entity Name:	Trane Technologies
Title:	Vice President of Tax
Address:	800 E Beaty St Davidson, NC 28036
Telephone Number:	646.894.9190
Representative E-mail:	Kumar_Paul@tranetechnologies.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 (Augusta-Richmond County Representative)	Signature (Trane Technologies Representative)
_____	02/23/2026
Date	Date