



TaxNewsFlash

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IRS practice unit: Energy efficient commercial buildings deduction

The IRS Large Business and International (LB&I) division publicly released a “practice unit”—part of a series of IRS examiner “job aides” and training materials intended to describe for IRS agents leading practices about tax concepts in general and specific types of transactions.

The title of the “process unit” (as referred to by the IRS) is: *IRC 179D energy efficient commercial buildings deduction*

Read the process unit on the [IRS practice unit webpage](#) (posting date of June 24, 2022).

The practice unit reflects amendments made to section 179D by the “Taxpayer Certainty and Disaster Relief Act of 2020” (enacted as part of the “Consolidated Appropriations Act, 2021” (Pub. L. No. 116-260)) that made section 179D permanent for tax years beginning after December 31, 2020. This practice unit supersedes practice units from December 2018 and June 2020.

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