



TaxNewsFlash

United States

No. 2025-101
March 27, 2025

IRS practice unit: Section 179D energy efficient commercial buildings deduction

The IRS Large Business and International (LB&I) division today 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:

- [IRC 179D Energy Efficient Commercial Building Deduction](#) (referred to as a “process unit”) (dated February 27, 2025)

The practice units are available on the [IRS practice unit webpage](#).

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