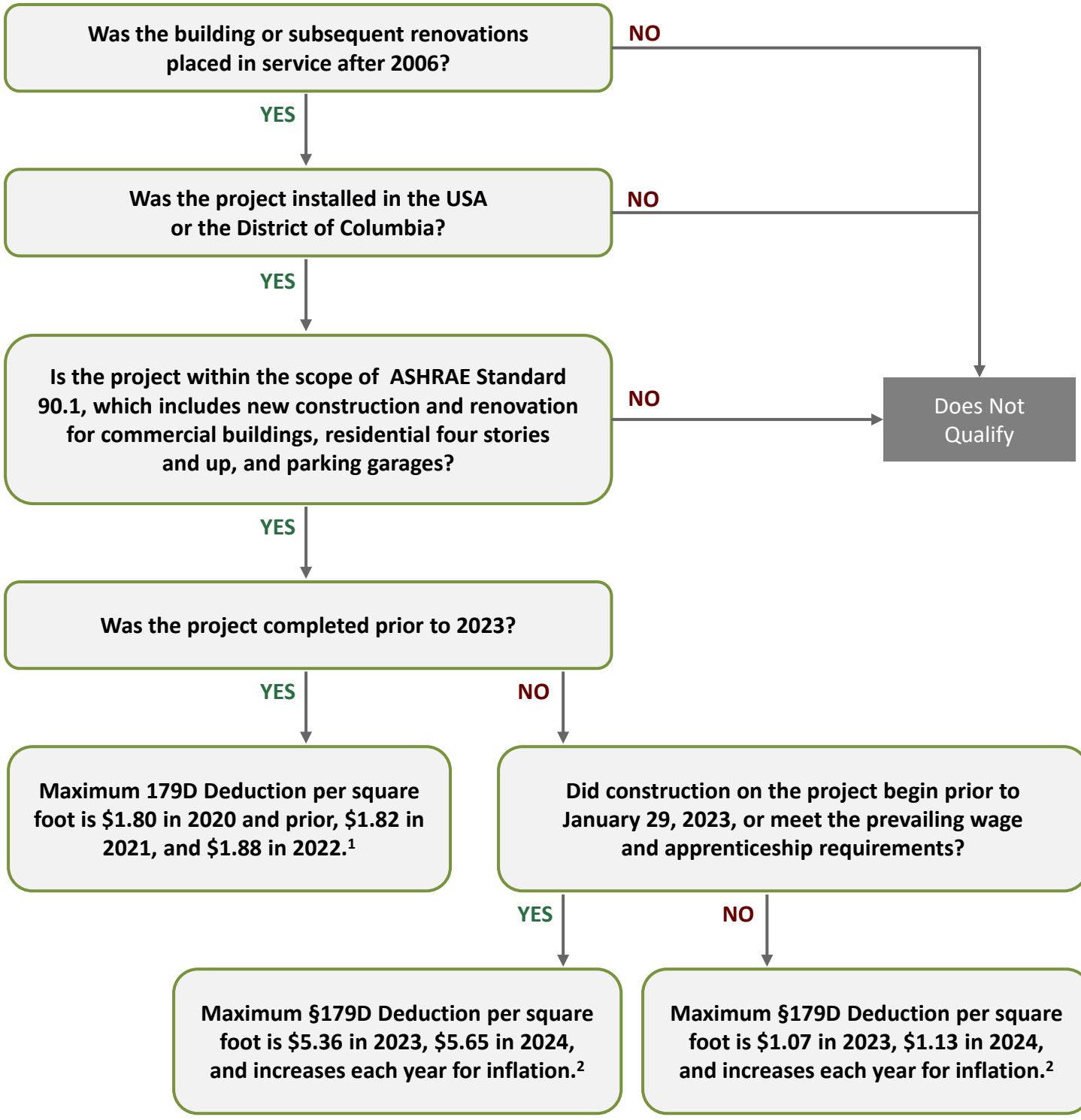
§ 179D Qualification Process



1.The §179D Deduction goes to the 'designer' if the project was performed on a public agency (e.g., federal, state, local government agency as well as public schools, colleges, and hospitals).
2.The §179D deduction goes to the 'designer' if the project was performed for a public agency or a tax-exempt organization, (e.g., charitable organizations, religious institutions, private schools and colleges, non-profit hospitals, private museums and tribal governments).