



Potential Tax Benefits for End Users of Roof Coatings

Potential Tax Deduction for Roof Repairs/Maintenance:

- In certain cases, roof coating expenses incurred in connection with routine maintenance or repairs may be eligible for immediate deduction in the year those expenses are incurred
- Unlike costs for a new roof, there is no need to capitalize and then depreciate repair expenses over the course of many years
- Maintenance and repairs with roof coatings can help preserve and extend the life your existing roof while potentially increasing cash flow to your business through tax deduction
- Consult your tax advisor for further information

Potential Tax Deduction Under Section 179D for Energy-Efficient Improvements to Existing Commercial Buildings:

- In connection with other energy-efficient property upgrades, our reflective roof coatings may help taxpayers meet the requirements for a tax deduction under Section 179D
- Taxpayers may be eligible to receive an immediate tax deduction of \$2.83 – \$5.65 per square foot for energy-efficient upgrades that achieve at least a 25% reduction in site energy use intensity (EUI) or annual energy usage*
- Consult your tax advisor for further information



Contact your local Technical Sales Representative today.
us.gaf.com/TSRFinder

Note: This is designed to provide general information, and is not intended to serve as legal, tax, or other financial advice related to a particular situation. Because each company's legal, tax, and financial situation is different, specific advice should be tailored to the particular circumstances. For this reason, you should consult with an attorney, CPA, and/or other advisor regarding your company's specific situation. GAF does not guarantee the accuracy, reliability, and completeness of the information provided here.

* Tax deductions are not guaranteed. Actual deduction amounts depend upon the percentage reduction in site EUI. EUI reduction is based on a measurement of the building's actual energy use over the 12-month periods before and after the energy savings measures are installed. Additional requirements apply.



We protect what matters most™

