

A building is considered Qualified Production Property (QPP) if it is an integral part of the manufacturing, refining or production of chemical or agricultural products. If the building is used for a qualifying activity, the following structural components, which are normally depreciated over 39 years under current tax law, can be included as QPP and eligible for 100% depreciation:

- Structural and interior walls
- General lighting
- General building HVAC
- General building plumbing lines
- Insulation
- Roofing
- Flooring
- Foundation
- General ventilation
- Windows
- Exterior siding
- Waterproofing
- Fire suppression/sprinkler systems
- Mezzanines
- Structural elements required for production (e.g., thick concrete slabs or pits)