

**ENERGY EFFICIENT COMMERCIAL BUILDINGS TAX DEDUCTION
ALLOCATION LETTER OF INTENT**

This agreement is a preliminary commitment by the Property Control Division (PCD) to allocate all or part of an Energy Efficient Commercial Buildings Tax Deduction to _____ (“the Contractor”) for qualified energy-saving improvements placed in service in the year _____ at the following building and address:

_____.

The Contractor will be seeking deduction allocations from PCD for this project for the following systems (circle applicable systems):

Interior lighting system

Heating, cooling, ventilation, and/or hot water systems

Building envelope

Before PCD will allocate the deduction, the Contractor must submit to PCD the following documents:

1. A signed certification in the form attached as Appendix A (*this must be submitted with the Letter of Intent along with the name of the PCD project manager for the project*).
2. The third-party certification required by the IRS (the “Third-Party Certification”). In addition to the information required by the IRS, the Third-Party Certification must include the maximum per-square-foot deduction amount for which the Contractor qualifies.
3. A signed deduction allocation in the form provided in Appendix B of this agreement (*this must be submitted with the third-party certification*).

Signatures:

_____ Date: _____ Date: _____

Name:

Name:

Title:

Director

Property Control Division

APPENDIX A

**ENERGY EFFICIENT COMMERCIAL BUILDINGS TAX DEDUCTION CERTIFICATION
– CONSULTATION WITH PRIME CONTRACTORS AND SUBCONTRACTORS**

PROPERTY CONTROL DIVISION

(Submit with Letter of Intent)

I hereby certify that an authorized representative of _____ (the
“Contractor”) has:

1. Consulted with all other prime contractors that participated in the creation of the technical specifications for installation of the energy efficient commercial building property for which the Contractor is seeking the attached Energy Efficiency Commercial Buildings Tax Deduction (“CBTD”) allocation and all such prime contractors have declined to request an allocation of the CBTD or a portion of the CBTD from the Property Control Division.
2. Performed reasonable due diligence to determine whether any subcontractors who participated in the creation of the technical specifications for installation of the energy efficient commercial building property for which the Contractor is seeking the attached CBTD allocation are interested in obtaining an allocation or compensation from the Contractor for the value of their share of the CBTD and determined that no such subcontractors are interested.

Signature: _____ Date: _____

Name:

Title:

APPENDIX B

**ENERGY EFFICIENT COMMERCIAL BUILDINGS TAX DEDUCTION
ALLOCATION FORM**

PROPERTY CONTROL DIVISION

(Submit with third-party certification required by IRS)

1. The name, address, and telephone number of the PCD Project Manager:

2. The name, address, and telephone number of an authorized representative of the contractor receiving the allocation of the Energy-Efficient Commercial Buildings Tax Deduction:

3. The address of the building on or in which the energy-efficient property is installed:

4. The cost of the energy-efficient property:

5. The date the energy-efficient property was placed in service:

6. The dollar amount of the Energy-Efficient Commercial Buildings Tax Deduction allocated to the contractor:

Under penalties of perjury, I declare that I have examined this allocation, and to the best of my knowledge and belief, the facts presented in this allocation are true, correct, and complete.

PCD Authorized Representative

Contractor's Authorized Representative

Please submit this form, along with the 3rd-party certification required by the IRS, to PCD. PCD will only execute this allocation if the contractor has an executed Energy Efficient Commercial Buildings Tax Deduction Letter of Intent, including Appendix A of that document.