

# Certificate of Compliance - Partial Deduction

Commercial Buildings Tax Deduction  
Section 179D, Internal Revenue Code

**1) Building Certifier Information** *(The name, address, and telephone number of the qualified certifying individual.)*

Certifier Name: \_\_\_\_\_

Company Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

**2) Building Information**

Building or Owner Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City, State, Zip \_\_\_\_\_

The year the energy-efficient system was installed and placed in service:

2006    2007    2008    2009    2010    2011    2012    2013

**3) A Statement of Methodology and Scope:**

- *If modifying only the lighting system using the Whole Building Cost Method (Permanent Rule):*

**4) A statement that the amount of such reduction has been determined under the rules of IRS Notice 2006-52.**

- *The IRS does not require the actual amount of the deduction to be included in the certification. In general, the amount of the deduction is equal to the lesser of:  
(1) the capitalized cost incurred with respect to the energy efficient property and (2) per-square foot allowance.*
- *“Capitalized cost” is a tax term that the tax preparer should be able to determine.*

**5) A statement of field inspections.**

- *Field inspections performed after the property is placed in service must confirm that the building has met, or will meet, the energy-saving targets in the design plans and specifications.*
- *And that the field inspections, were performed in accordance with any inspection and testing procedures that (1) have been prescribed by the National Renewable Energy Laboratory (NREL) as Energy Saving Modeling and Inspection Guidelines for Commercial Building Federal Tax Deductions and (2) are in effect at the time the certification is given.*
- *Under the permanent rules, operating energy costs must be determined using the National Renewable Energy Laboratory's (NREL) Energy Saving Modeling and Inspection Guidelines for Commercial Building Federal Tax Deductions that are in effect at the time the certification is given.*

**6) Statement that owner has received explanation of energy efficiency features and projected annual energy costs.**

- *If using a building cost method, DOE-approved software is required to calculate energy and power consumption and costs for HVAC and lighting for the entire building. Use the software to provide projected costs for the entire building. The interim lighting rule does not require energy and power cost calculation and does not require use of approved software.*

**7) Statement of qualified computer software used to calculate energy and power consumption and costs.**

When using the Permanent Rule:

- If using any of the building cost methods in the permanent rule, DOE qualified software must be used to complete this analysis.

**8) List of components, energy efficiency features, and projected annual energy costs.**

For lighting systems:

- Attach to the Certificate of Compliance a list containing all interior lighting components, energy efficiency features and projected annual energy costs.
- This same list with projected annual energy costs, when provided to the building owner, would also evidence compliance with the statement requiring the owner to be provided with the projected annual energy costs.
- These comments about statement (6) also apply to statement (8):
- If using a building cost method, DOE-approved software is required to calculate energy and power consumption and costs for HVAC and lighting for the entire building. Use the software to provide projected costs for the entire building.
- The list should also include total capitalized cost of the project, including the cost of all lamps, ballasts, fixtures, controls, wiring and any other associated equipment and the capitalized cost of labor.
- The tax preparer cannot deduct more than the capitalized value of the investment, so they will need to know the total capitalized cost.

**9) A declaration signed by the qualified individual:**

*“Under penalties of perjury, I declare that I have examined this certification, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this certification are true, correct, and complete.”*

End with Certifier Signature:

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Professional Engineer: PE ID Number: \_\_\_\_\_

or

Licensed Contractor: License Number: \_\_\_\_\_