

**State of Ohio Standard Forms and Documents**  
**Energy Efficient Commercial Building Deduction R.C. 9.239**

**This packet includes the following forms:**

1. Preliminary Commitment Form
2. Appendix A – Consultation Form
3. Appendix B – Deduction Allocation Form

**Instructions for Firms Submitting for Energy Efficient Commercial Building Deduction 179D Allocation on a Public Building:**

1. These forms are required for any allocation request under [Ohio Revised Code Section 9.239\(B\)](#). Failure to use this form will result in a non-merited finding and denial.
2. These deductions referenced in Ohio Revised Code Section 9.239 apply only to public buildings (i.e, Government Agency Buildings, K-12 Public Schools, Public Universities and Community Colleges). If the project you are claiming is not a Public Building, please do not fill this out.
3. The deduction under 179D applies only to designers. A designer is a person that creates the technical specifications for installation of energy efficient commercial building properties. Designers for purposes of 179D include:
  - a. Architects
  - b. Engineers
  - c. Contractors
  - d. Environmental Consultants; or
  - e. Energy Services Providers
4. In the ordinary course, firms will send in the Letter of Intent and Exhibit A for Owner signature. Subsequently, Exhibit B (the Allocation Form) and the Third-Party Verification will follow. Send the completed forms to the Public Building Owner designee. The forms must be completed in their entirety (including submission of the Third-Party Verification) to be accepted and obtain Owner allocation signature. Non-completed forms will be deemed non-merited.
5. For additional information, please visit the [U.S. Department of Energy’s website](#).

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**Energy Efficient Commercial Buildings Tax Deduction**  
**Allocation Letter of Intent**

This agreement is a preliminary commitment by the Public Building Owner ("Owner") to allocate all or part of an Energy Efficient Commercial Buildings Tax Deduction to

\_\_\_\_\_ ("the Designer") for qualified energy-saving improvements placed in service in the year \_\_\_\_\_ at the following building and address:

\_\_\_\_\_  
\_\_\_\_\_.

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

Interior lighting system

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

Building envelope

Before a deduction under 179D will be allocated, the Designer must submit to the Owner's designated representative 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 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 Designer 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*).

Signature of Owner:  _____ Date: _____
Print Name: _____
Title: _____

Signature of Designer:  _____ Date: _____
Print Name: _____
Title: _____

Date received \_\_\_\_\_

Response Date \_\_\_\_\_

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**APPENDIX A**  
**ENERGY EFFICIENT COMMERCIAL BUILDINGS TAX DEDUCTION CERTIFICATION**  
**– CONSULTATION WITH PRIME CONTRACTORS AND SUBCONTRACTORS**  
***(Submit with Letter of Intent)***

As the authorized representative of the Designer, \_\_\_\_\_ (the “Designer”), I hereby certify that (check one):

1. \_\_\_\_\_ Designer is the only firm that contributed to the creation of the technical specifications and should be allocated 100% of the deduction.

**OR**

2. \_\_\_\_\_ Consulted with all other design professionals, construction managers, or contractors (collectively “Other Firms”) 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 Other Firms have declined to request an allocation of the CBTD or a portion of the CBTD. Designer shall attach a list of all Other Firms that participated in the creation of the technical specifications and include the name of the person Designer contacted at the Other Firm and the date Other Firm indicated it declines the allocation.

**AND**

Designer 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 Designer 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. Designer shall attach a list of subcontractors and subconsultants that participated in the creation of the technical specifications and include the name of the person Designer contacted for each subcontractor or subconsultant and the date the subcontractor or subconsultant indicated it declines the allocation.

**OR**

3. \_\_\_\_\_ The following Other Firms, subcontractors, or design subconsultants contributed to the creation of the technical specifications (“179D Designers”) and are seeking a portion of the 179D allocation as follows: (Attach additional pages if needed)

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<u>179D Designer Name/ Contact Information</u>	<u>Allocation Amount</u>
_____	_____
_____	_____

To the fullest extent permitted by law, Designer shall indemnify, defend, and hold harmless the State of Ohio, its employees and agents, from and against all claims, costs, damages, losses, fines, penalties, and expenses (including but not limited to all fees and charges of attorneys and other professionals, and all court, arbitration, or other dispute-resolution costs) arising out of or in connection with Designer's request for or receipt of the 179D allocation.

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

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

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**APPENDIX B**  
**ENERGY EFFICIENT COMMERCIAL BUILDINGS TAX DEDUCTION ALLOCATION FORM**  
**(Submit with third-party certification required by IRS)**

1. The name, address, and telephone number of the Project Manager:
2. The name, address, and telephone number of an authorized representative of the Designer receiving the allocation of the Energy-Efficient Commercial Buildings Tax Deduction:
3. The address and Project Number of the building on or in which the energy-efficient property is installed:  
Project Number: \_\_\_\_\_  
Project Address: \_\_\_\_\_
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 Building Tax Deduction allocation to the designer \_\_\_\_\_

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:

Signature of Owner: _____ Date: _____	Signature of Designer: _____ Date: _____
Print Name: _____	Print Name: _____
Title: _____	Title: _____

This form requires a response within fifteen (days) from receipt by the Owner. Failure to respond to a completed form will deem the request granted.

***Please submit this form, along with the 3<sup>rd</sup>-party certification required by the IRS, to the Public Owner's Designee. The Owner will execute this allocation only if the contractor has an executed Energy Efficient Commercial Buildings Tax Deduction Letter of Intent, including Appendix A of that document.***

***Date Request Received*** \_\_\_\_\_ ***Response Date*** \_\_\_\_\_  
***Merited*** \_\_\_\_\_ ***Non-Merited*** \_\_\_\_\_