

**Tax Deduction for Energy Efficient Commercial Buildings  
Energy Policy Act of 2005, enacted Section 179D**

**Certificate of Compliance**

**Certified By:**

This certificate to be completed by a 'Qualified Individual' as defined below.\*

Name:			
Company (optional):			
Street Address:			
City:		State:	
Zip code:		Telephone:	

**Building Certified:**

Street Address:			
City:		State:	
Zip code:			

**Type of Certification** (as determined under Notice 2006-52): **(check one)**

- Energy Efficient Lighting Property that satisfies the requirements of the interim rule of section 2.03(1)(b):  
The interior lighting systems that have been, or are planned to be, incorporated into the building satisfy the requirements of the interim rule of section 2.03(1)(b) of Notice 2006-52.
- Energy Efficient Lighting Property that satisfies the requirements of the permanent rule of section 2.03(1)(a):  
The interior lighting systems that have been, or are planned to be, incorporated into the building will reduce the total annual energy and power costs with respect to combined usage of the building's heating, cooling, ventilation, hot water, and interior lighting systems by 16% percent or more as compared to a Reference Building that meets the minimum requirements of Standard 90.1-2001.
- Efficient Commercial Building Property:  
The interior lighting systems, heating, cooling, ventilation and hot water systems, and building envelope that have been, or are planned to be, incorporated into the building will reduce the total annual energy and power costs with respect to combined usage of the building's heating, cooling, ventilation, hot water, and interior lighting systems by 50 percent or more as compared to a Reference Building that meets the minimum requirements of Standard 90.1-2001.

**I hereby certify the following:**

- (1) Field inspections of the building, performed by a qualified individual after the property has been placed in service, have confirmed that the building has met, or will meet, the energy-saving targets contained 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 Savings Modeling and Inspection Guidelines for Commercial Building Federal Tax Deductions and (2) are in effect at the time the certification is given.
- (2) The building owner has received an explanation of the energy efficiency features of the building and its projected annual energy costs.
- (3) Qualified computer software was used to calculate energy and power consumption and costs and identification of the qualified computer software used. (Permanent Rule only)
- (4) The attached list identifies the components of the interior lighting systems, heating, cooling, ventilation, and hot water systems, and building envelope installed on or in the building, the energy efficiency features of the building, and its projected annual energy costs.

**“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.”**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\* An individual 'qualified' to certify compliance: (1) Is not related (within the meaning of §45(e)(4)) to the taxpayer claiming the deduction under § 179D; (2) Is an engineer or contractor that is properly licensed as a professional engineer or contractor in the jurisdiction in which the building is located; and (3) Has represented in writing to the taxpayer that he or she has the requisite qualifications to provide the certification required under section 4 of this notice (in the case of an individual providing the certification) or to perform the inspection and testing described in section 4.05 of this notice (in the case of an individual performing the inspection).