

# Request for Allocation

**Deduction for Energy Efficiency Commercial Buildings  
26 USCS § 179D, as amended  
Internal Revenue Bulletin 2008-14  
Notice 2008-40**

The requesting Designer, \_\_\_\_\_, at mailing address

\_\_\_\_\_ is seeking all or part of an Energy Efficient Commercial Building Tax Deduction for qualified energy saving improvements placed in service in the year \_\_\_\_\_ with the following Department of General Services' ("Department") project number and project name:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Before the Department will allocate the deduction, the Designer must submit to the Department the following signed documents:

- Appendix A - Acknowledgement; and
- Appendix B - Allocation Form with the Third-Party Certification.

Submit all documents to the Department of General Services, Deputy Secretary for Public Works, 18<sup>th</sup> and Herr Streets, Harrisburg, PA 17125.

Signature:

\_\_\_\_\_ Date \_\_\_\_\_

Name:

Designer's Authorized Representative

# APPENDIX A

## Acknowledgement

### Deduction for Energy Efficiency Commercial Buildings

### 26 USCS § 179D, as amended

### Internal Revenue Bulletin 2008-14

### Notice 2008-40

1. The Requestor has reviewed Section 3, .02 “Designer of Government-Owned Buildings” of Internal Revenue Bulletin 2008-14: Notice 2008-40 and confirms they meet the definition of “Designer.” The Requestor is hereinafter referred to as “Designer.”
2. The Designer is seeking a deduction allocation from the Department of General Services for Project \_\_\_\_\_ for the following energy efficient property (circle applicable systems):
  - a. Interior lighting system
  - b. Heating, cooling, ventilation, and/or water systems
  - c. Building envelope
3. The Designer has consulted with any other Professional or Prime Contractors (i.e., “designers”) that 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 Deduction for Energy Efficiency Commercial Buildings (“DEECB”) allocation and all such “designers” have declined to request an allocation of the DEECB or a portion of the DEECB from the Department of General Services.
4. The Designer has performed reasonable due diligence to determine whether any Professional Consultants or subcontractors of any tier 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 DEECB allocation are interested in obtaining an allocation of compensation from the Requestor for the value of their share of the DEECB and determined that no such Professional Consultants or subcontractors exist.
5. The Designer has obtained a third party certification (“Certification”) as required by the IRS that the property satisfies the energy efficiency requirements of § 179D(c)(1) and (d) of the Internal Revenue Code (26 USCS § 179D) and will provide a copy of the Certification with the Allocation Form (Appendix B).
6. The Certification meets the requirements of § 179D(c)(1) and (d) of the Internal Revenue Code.
7. Designer shall, at all times, save and hold harmless and indemnify the Commonwealth of Pennsylvania, Department of General Services and their respective officers and employees, from and against all losses, damages, expenses, claims, demands, suits and actions arising out of, or caused in any manner from Designer’s request for approval of a deduction allocation and/or the Department’s approval/denial of the request. Nothing in this Request for Allocation shall be deemed to waive or otherwise affect the sovereign immunity of the Commonwealth, and its agencies, officers, and employees, or to subject any Commonwealth party to any liability not expressly authorized by law.

Designer understands and acknowledges that all information provided by, and representations made by, the Designer are material and important and will be relied upon by the Department of General Services in determining approval of the Allocation. Any misstatement shall be treated as fraudulent concealment from the Department of the true facts relating to the submission of this Acknowledgement. A misrepresentation shall be punishable under 18 Pa. C.S. §4904.

Signature:

\_\_\_\_\_ Date \_\_\_\_\_

Name:

Designer’s Authorized Representative

**APPENDIX B**

**Allocation Form**

**Energy Efficiency Commercial Buildings Deduction  
26 USCS § 179D, as amended  
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1. The name, address, and telephone number of an authorized representative of the Department of General Services.

Deputy Secretary for Public Works

\_\_\_\_\_  
1800 Herr Street, Harrisburg, PA 17125 717-787-7095

2. The name, address, and telephone number of an authorized representative of the designer requesting the allocation for the Deduction for Energy Efficiency Commercial Building (§ 179D) deduction.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. The address of the building on or in which the energy efficient property was installed.

\_\_\_\_\_  
\_\_\_\_\_

4. The cost of the energy efficient property.

- a. Interior lighting system \$ \_\_\_\_\_
- b. Heating, cooling, ventilation, and/or water systems \$ \_\_\_\_\_
- c. Building envelope \$ \_\_\_\_\_

5. The date the energy efficient property was placed in service. Date: \_\_\_\_\_

DGS defines this date to be no sooner than the last Final Inspection on the project. Any form showing a date prior to DGS' last Final Inspection Date for the project will be rejected by DGS and returned without signature.

6. The dollar amount of the deduction for the Energy Efficiency Commercial Building allocated to the designer.  
\$ \_\_\_\_\_

7. Attached is the third party certification required by the IRS that the energy efficient property satisfies the energy efficiency requirements of § 179D(c)(1) and (d) of the Internal Revenue Code.

\_\_\_\_\_ YES \_\_\_\_\_ NO (if "NO" is checked, Allocation will not be approved)

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

Approved / Not Approved

\_\_\_\_\_  
Department of General Services

\_\_\_\_\_  
Designer's Authorized Representative