



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

This agreement is a preliminary commitment by the U.S. General Services Administration (“GSA”) 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 GSA for this project for the following systems (check applicable systems):

- Interior lighting system
- Heating, cooling, ventilation, and/or hot water systems
- Building envelope

Before GSA will allocate the deduction, the Contractor must submit to GSA at 179D@gsa.gov the following documents:

1. A signed certification in the form attached as Appendix A (*this must be submitted with the Letter of Intent, project description, and verification from the GSA 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 of Authorized Representatives:

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

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

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

Name:

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

Title:

Office of Facilities Management  
U.S. General Services Administration  
1800 F. St. NW Room  
Washington, D.C. 20405  
202-501-3677



**APPENDIX A**  
**ENERGY EFFICIENT COMMERCIAL BUILDINGS TAX DEDUCTION CERTIFICATION –**  
**CONSULTATION WITH PRIME CONTRACTORS AND SUBCONTRACTORS**  
**U.S. GENERAL SERVICES ADMINISTRATION**

*(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 U.S. General Services Administration.

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: \_\_\_\_\_

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

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