



**Note:** *The draft you are looking for begins on the next page.*

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# Energy Efficient Commercial Buildings Deduction

Attach to your tax return.

Go to [www.irs.gov/Form7205](http://www.irs.gov/Form7205) for instructions and the latest information.

Identifying number

Claiming deduction as (check one):  Building owner  Designer of energy efficient commercial building property (EECBP)

## Part I Building and EECBP Information (see instructions)

1	(a) Address of building	(b) Date EECBP placed in service	(c) EECBP system and computed energy savings percentage*				(d) Check if interim lighting rule was used	(e) Potential amount per square foot based on energy savings and system (see instructions)	(f) Building square footage	(g) Potential section 179D deduction amount (multiply column 1(e) by column 1(f))
			A	E	H	L				
A			%	%	%	%	<input type="checkbox"/>			
B			%	%	%	%	<input type="checkbox"/>			
C			%	%	%	%	<input type="checkbox"/>			
D			%	%	%	%	<input type="checkbox"/>			

\* A = All systems; E = Building envelope; H = Heating, cooling, ventilation, and hot water system; L = Interior lighting system

## Part II Computation of Energy Efficient Commercial Buildings Deduction Amount (see instructions)

2	(a) Total per square foot amount claimed in prior years	(b) Subtract column 2(a) from the maximum amount allowed (see instructions)	(c) Check if the amount in column 2(b) is greater than or equal to column 1(e)	(d) If column 2(c) is checked, enter amount from column 1(g), skip column 2(e) and column 2(f) and go to column 2(g); otherwise, enter -0-	(e) Check if the amount from column 2(b) is less than the amount in column 1(e)	(f) If column 2(e) is checked, multiply column 2(b) by column 1(f)
A			<input type="checkbox"/>		<input type="checkbox"/>	
B			<input type="checkbox"/>		<input type="checkbox"/>	
C			<input type="checkbox"/>		<input type="checkbox"/>	
D			<input type="checkbox"/>		<input type="checkbox"/>	

  

	(g) Cost of energy efficient commercial building property placed in service during the tax year (see instructions if building ownership percentage is less than 100%)	(h) Enter the greater of column 2(d) or column 2(f) (see instructions if building ownership percentage is less than 100%)	(i) Enter the lesser of column 2(g) or column 2(h)	(j) Designers enter the amount of the section 179D deduction allocated to you as the designer (see instructions)	(k) Section 179D deduction for the building Designers, enter the lesser of column 2(i) or column 2(j) Building owners, enter the amount from column 2(i)
A					
B					
C					
D					

**3 Total section 179D deduction.** Add amounts from column 2(k). Enter here and on the appropriate line of your return. See instructions **3**

## Part III Certification Information for Each Property Listed in Part I

4	(a) Name of Qualified Individual completing certification	(b) Employer of Qualified Individual	(c) Address of Qualified Individual
A			
B			
C			
D			

## Part IV Designer Allocation Information for Each Property Listed in Part I (to be completed by Designer only)

5	(a) Identified owner of building	(b) Name of building owner's authorized representative completing allocation	(c) Address of building owner's authorized representative
A			
B			
C			
D			