



**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.

Name(s) shown on return

Identifying number

Claiming deduction as (check one):  Building owner  Designer of energy efficient property (EEP)

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

| 1 | (a) Address of building | (b) Date EEP placed in service (see instructions) | (c) Energy efficient commercial building property (EECBP) system computed energy savings percentage, or energy efficient building retrofit property (EEBRP) energy use intensity reduction | (d) Check if Increased Deduction Amount criteria are met (see instructions) | (e) Check if EEBRP was installed under a Qualified Retrofit Plan | (f) Potential amount per square foot | (g) Building square footage | (h) Potential section 179D deduction amount (multiply column 1(f) by column 1(g)) |
|---|-------------------------|---|--|---|--|--------------------------------------|-----------------------------|---|
| 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"/>   |                                      |                             |   |

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

| 2 | (a) Total per square foot amount claimed in prior years (see instructions) | (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(f) | (d) If column 2(c) is checked, enter amount from column 1(h), skip column 2(e) and column 2(f) and go to column 2(g) | (e) Check if the amount from column 2(b) is less than the amount in column 1(f) | (f) If column 2(e) is checked, multiply column 2(b) by column 1(g) |
|---|--|---|--|--|---|--|
| 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 EEP 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 (see instructions)

| 4 | (a) Name of Qualified Individual completing certification | (b) Date of certification | (c) Employer of Qualified Individual | (d) 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) Date of allocation | (c) Name of building owner's authorized representative completing allocation | (d) Address of building owner's authorized representative |
|---|----------------------------------|------------------------|--|---|
| A |                                  |                        |  |   |
| B |                                  |                        |  |   |
| C |                                  |                        |  |   |
| D |                                  |                        |  |   |