

# 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<br>Designers, enter the lesser of column 2(i) or column 2(j)<br>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 |                                  |  |   |