



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

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Energy Efficient Commercial Buildings Deduction

Attach to your tax return.

Go to 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				